

Open Budget Survey 2021

Questionnaire

Indonesia

May 2022

Country Questionnaire: Indonesia

PBS-1. What is the fiscal year of the PBS evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:
FY 2021

Source:
PBS 2021 (accessed in 3 February 2021): https://fiskal.kemenkeu.go.id/data/document/kem/2021/files/kem_ppkf_2021.pdf

Press Statement on submission of PBS 2021: <https://www.kemenkeu.go.id/publikasi/siaran-pers/siaran-pers-sampaikan-kem-ppkf-2021-pemerintah-fokus-pada-pemulihan-ekonomi-dan-penguatan-reformasi/>

Comment:
The Pre-Budget Statement (PBS) is formally known as "Kerangka Makroekonomi dan Pokok-Pokok Kebijakan Fiskal" (Macroeconomic Framework and Fiscal Policy Principles) or KEM-PPKF for short. For this OBS, the version of PBS used will be for the fiscal year of 2021, which was submitted to the House of Representatives in 13 May 2020.

Peer Reviewer

Opinion: Agree

Comments: The PBS is not found in the location mentioned by the researcher (accessed 9 September 2021). However we can find it here: <https://fiskal.kemenkeu.go.id/publikasi/kem-ppkf> It is downloadable from here: https://fiskal.kemenkeu.go.id/files/kemppkf/file/kem_ppkf_2021.pdf

Government Reviewer

Opinion:

PBS-2. When is the PBS made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for a PBS to be considered publicly available, it must be made available to the public one month before the Executive's Budget Proposal is submitted to the legislature for consideration. If the PBS is not released to the public at least one month before the Executive's Budget Proposal is submitted to the legislature for consideration, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the PBS.

Answer:

a. At least four months in advance of the budget year, and at least one month before the Executive's Budget Proposal is introduced in the legislature

Source:
PBS 2021 (accessed on 3 February 2021): https://fiskal.kemenkeu.go.id/data/document/kem/2021/files/kem_ppkf_2021.pdf

News on the submission of EBP to House of Representatives (accessed on 3 February 2021): <https://www.reuters.com/article/us-indonesia-politics-economy-idUSKCN25A0X9>

Facebook post by Fiscal Policy Agency (accessed on 3 February 2021): <https://www.facebook.com/BKFKemenkeu/photos/menteri-keuangan-sri-mulyani-indrawati-pada-selasa-125-menyampaikan-kerangka-eko/3462850270396524/>

Comment:

The PBS document can be found at the Ministry of Finance's website. There is no timestamp on the webpage which publishes the document (<https://fiskal.kemenkeu.go.id/publikasi/kem-ppkf>). Using Wayback Machine of the page that hosted the document, we can see that it was already published by 20 July 2020. Furthermore, the official facebook page of Fiscal Policy Agency, the sub-agency tasked in developing the document,

made a post in 12 May 2020 about the document and included a link to download the document.

Therefore, the document was published more than four months in advance of the budget year but less than one month before the EBP was introduced to the House of Representatives in 14 August 2020.

Peer Reviewer

Opinion: Agree

Comments: I confirm that the answer and comment are correct. It is also consistent with the law (Art 15(1) Law 17/2003)

Government Reviewer

Opinion:

PBS-3a. If the PBS is published, what is the date of publication of the PBS?

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

Answer:

12/5/2020

Source:

PBS 2021 (accessed in 3 February 2021): https://fiskal.kemenkeu.go.id/data/document/kem/2021/files/kem_ppkf_2021.pdf

Facebook post by Fiscal Policy Agency (accessed on 3 February 2021): <https://www.facebook.com/BKFKemenkeu/photos/menteri-keuangan-sri-mulyani-indrawati-pada-selasa-125-menyampaikan-kerangka-eko/3462850270396524/>

Comment:

The PBS document can be found at the Ministry of Finance's website. There is no timestamp on the webpage which publishes the document (<https://fiskal.kemenkeu.go.id/publikasi/kem-ppkf>). Using Wayback Machine of the page that hosted the document, we can see that it was already published by 20 July 2020. Furthermore, the official facebook page of Fiscal Policy Agency, the sub-agency tasked in developing the document, made a post in 12 May 2020 about the document and included a link to download the document.

Peer Reviewer

Opinion: I choose not to review this question

Comments: I checked the metadata, the document was created Fri 15 May 2020 03:15:38 (GMT+7). However, I cant confirm the publication date mentioned by the source (12 May 2020). And I agree with the comment.

Government Reviewer

Opinion:

PBS-3b. In the box below, please explain how you determined the date of publication of the PBS.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

There is no timestamp on the webpage which publishes the document. Using Wayback Machine of the page that hosted the document in 3 February 2021, we can see that 20 July 2020 was the around the time when the document was added.

By searching through social media posting, we could see that the official Fiscal Policy Agency facebook page made a post in 12 May 2021 to announce the document and a link to download it.

Source:

Webpage hosting the document (accessed on 3 February 2021): <https://fiskal.kemenkeu.go.id/publikasi/kem-ppkf>

Facebook post by Fiscal Policy Agency (accessed on 3 February 2021): <https://www.facebook.com/BKFKemenkeu/photos/menteri-keuangan-sri-mulyani-indrawati-pada-selasa-125-menyampaikan-kerangka-eko/3462850270396524/>

Comment:

There was no way to determine the exact date of publication from the MoF's website. However, social media traces could provide clue on the date of publication.

Peer Reviewer

Opinion: I choose not to review this question

Comments: As I mentioned, I cannot find the publication date. Unless you accessed the web everyday, you will not be able to know the publication date as it doesn't have information about it. However, I think it's not 12 May 2020, since the document (the one I downloaded) created on 15 May 2020.

Government Reviewer

Opinion:

IBP Comment

IBP confirms the date of publication as 13 May 2020 as assessed through Javascript. There are multiple links to the same documents. OBS will accept the date of first publication.

PBS-4. If the PBS is published, what is the URL or weblink of the PBS?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

Answer:

https://fiskal.kemenkeu.go.id/data/document/kem/2021/files/kem_ppkf_2021.pdf

Source:

Webpage hosting the PBS (accessed on 3 February 2021) <https://fiskal.kemenkeu.go.id/publikasi/kem-ppkf>

Comment:

The document was hosted at the Ministry of Finance's Directorate of Fiscal Policy, the sub-agency responsible in developing the document.

Peer Reviewer

Opinion: Disagree

Suggested Answer: <https://fiskal.kemenkeu.go.id/publikasi/kem-ppkf> (accessed 9 September 2021)

https://www.kemenkeu.go.id/media/15119/sp_33_kemppkf-2021.pdf (accessed 9 September 2021)

https://fiskal.kemenkeu.go.id/files/kemppkf/file/kem_ppkf_2021.pdf (accessed 9 September 2021)

Comments: <https://fiskal.kemenkeu.go.id/publikasi/kem-ppkf>

Government Reviewer

Opinion:

PBS-5. If the PBS is published, are the numerical data contained in the PBS available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) or HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the PBS is not publicly available, therefore its machine readability cannot be assessed.

Answer:

c. No

Source:

Document on summary of macroeconomic projection (accessed on 3 February 2021): <http://data-apbn.kemenkeu.go.id/Dataset/Details/1010>

Comment:

The PBS was published in pdf format.

There is minimal data in xlsx format at the government's budget data portal (<http://data-apbn.kemenkeu.go.id>) containing a summary of macroeconomic projection from 2007-2021. However, this document is not sufficient enough to be useful, and it is unknown whether the document was released alongside the PBS.

Peer Reviewer

Opinion: Agree

Comments: The document is in PDF. And I also agree with the comment. (<http://data-apbn.kemenkeu.go.id/Dataset/Details/1010>)

Government Reviewer

Opinion:

PBS-6a. If the PBS is not publicly available, is it still produced?

If the PBS is not considered publicly available under the OBS methodology (and thus the answer to Question PBS-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question PBS-2)

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

The document is publicly available.

Peer Reviewer

Opinion: Agree

Comments: the document is publicly available

Government Reviewer

Opinion:

PBS-6b. If you selected option "c" or "d" in question PBS-6a, please specify how you determined whether the PBS was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question PBS-6a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

PBS-7. If the PBS is produced, please write the full title of the PBS.

For example, a title for the Pre-Budget Statement could be "Proposed 2021 State Budget" or "Guidelines for the Preparation of Annual Plan and Budget for 2020/21."

If the document is not produced at all, researchers should mark this question "n/a."

Answer:

Kerangka Ekonomi Makro dan Pokok-Pokok Kebijakan Fiskal Tahun 2021

Source:

PBS 2021 (accessed in 3 February 2021): https://fiskal.kemenkeu.go.id/data/document/kem/2021/files/kem_ppkf_2021.pdf

Comment:

The full title of the document is "Kerangka Ekonomi Makro dan Pokok-Pokok Kebijakan Fiskal Tahun 2021" of KEM-PPKF for short. The title can be translated as "Macroeconomic Framework and Fiscal Policy Principles for Year 2021".

Peer Reviewer

Opinion: Agree

Comments: I'm inline with the researcher's comment

Government Reviewer

Opinion:

PBS-8. Is there a "citizens version" of the PBS?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.

Answer:

b. No

Source:

Directorate General of Budget Financing and Risk Management twitter post: <https://twitter.com/DJPPRKemenkeu/status/1273927767101489152>

Comment:

In 19 June 2020, before PBS was formally approved by the House of Representatives, the Directorate General of Budget Financing and Risk Management made a Twitter thread and Facebook posts with infographics explaining the content of the document coupled with the hashtag #IniUntukKita (This is for us). The Directorate General is a sub-unit of the Ministry of Finance, along with the Fiscal Policy Agency who developed the document.

Peer Reviewer

Opinion: Agree

Comments: I agree with the researcher and his/her comment.

Government Reviewer

Opinion:

IBP Comment

For cross country consistency, infographics posted on social media channels only are not assessed. Answer choice is revised from A to B. IBP recommends MoF to publish the same on their website as well.

EBP-1a. What is the fiscal year of the EBP evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:

FY 2021

Source:

News on EBP 2021 submission to House of Representatives (accessed on 4 February 2020): <https://www.reuters.com/article/us-indonesia-politics-economy-idUSKCN25A0X9>

Comment:

The EBP evaluated will be for the fiscal year of 2021. It was formally submitted for discussion to the House of Representatives on 14 August 2020, which is within the observed period.

Peer Reviewer

Opinion: Agree

Comments: In addition to the comment, by law, the EBP document should be submitted to the parliament in August (Art 15(1) Law 17/2003)

Government Reviewer

Opinion:

EBP-1b. When is the EBP submitted to the legislature for consideration?

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

Answer:

14/8/2020 14/8/2020

Source:

Public News when EBP was submitted to the House of Representatives (accessed on 14 February 2020): <https://www.reuters.com/article/us-indonesia-politics-economy-idUSKCN25A0X9>

Comment:

The 2021 EBP was submitted to the House of Representatives on 14 August 2020,

Peer Reviewer

Opinion: Agree

Comments: Government usually submit the EBP on 16 August annually. But for EBP 2021, it was submitted on 14 August 2020. The full speech of president Jokowi when submitting the EBP: <https://jeo.kompas.com/naskah-lengkap-pidato-jokowi-tentang-ruu-apbn-2021-dan-nota-keuangannya> (accessed 9 Sept 2021)

Government Reviewer
Opinion:

EBP-2. When is the EBP made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an EBP to be considered publicly available, it must be made available to the public while the legislature is still considering it and before the legislature approves (enacts) it. If the EBP is not released to the public before the legislature approves it, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the EBP.

The OBS definition of an Executive's Budget Proposal is a document(s) that (i) the executive submits to the legislature as a formal part of the budget approval process and (ii) the legislature either approves or on which it approves proposed amendments.

The OBS will treat the Executive's Budget Proposal as "Not Produced," in the following cases:

- *The executive does not submit the draft budget to the legislature; or*
- *The legislature receives the draft budget but does not approve it or does not approve recommendations on the draft budget;*
- *The legislature rejects the draft budget submitted by the executive, but the executive implements it without legislative approval; or*
- *There is no legislature, or the legislature has been dissolved.*

Answer:

a. At least three months in advance of the budget year, and in advance of the budget being approved by the legislature

Source:

Twitter post from the official Directorate General of Budgeting (accessed on 4 February 2020):
<https://twitter.com/DitjenAnggaran/status/1294228731947397124>

News when the budget was approved by the House of Representatives (accessed on 4 February 2020):
<https://www.bloomberg.com/news/articles/2020-09-29/indonesia-parliament-approves-2021-spending-to-look-for-5-growth>

Comment:

The Ministry of Finance's webpage which hosted the EBP files has no timestamp, which made it difficult to confirm its published date. However, the official Facebook and Twitter accounts of the Directorate General of Budgeting of the Ministry of Finance posted a call for the public to download the EBP on 14 August 2020. Therefore, the EBP was released more than three months in advance before the beginning of the budget year in 1 January 2021 and before the budget being approved by the House of Representative on 29 September 2020.

Peer Reviewer

Opinion: Agree

Comments: I could not find any information. The ministry's web page contains no time stamp (<https://www.kemenkeu.go.id/informasi-publik/uu-apbn-dan-nota-keuangan/>, accessed 9 September 2021). However, the MoF issued a press release on 14 August 2020 (<https://www.kemenkeu.go.id/publikasi/siaran-pers/siaran-pers-rapbn-2021-percepatan-pemulihan-ekonomi-dan-penguatan-reformasi/>, accessed 9 September 2021) Additional comment: By today (9 Sept 2021), the EBP document for next year (FY 2022) has been published on the site. Thus, I think the last year EBP was also made available for public at least three months in advance of the budget year.

Government Reviewer

Opinion:

EBP-3a. If the EBP is published, what is the date of publication of the EBP?

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.

Answer:
14/8/2020

Source:

Book 1 (accessed on 4 February 2020): <https://www.kemenkeu.go.id/media/16833/buku-i-undang-undang-nomor-9-tahun-2020-tentang-apbn-ta-2021.pdf>

Book 2 (accessed on 4 February 2020): <https://www.kemenkeu.go.id/media/16834/buku-ii-nota-keuangan-beserta-apbn-ta-2021.pdf>

Book 3 (accessed on 4 February 2020): <https://www.kemenkeu.go.id/media/15867/buku-iii-himpunan-rka-kl-ta-2021.pdf>

Comment:

The EBP is separated into three different book: The first book is the draft law for the 2021 state budget called "Draft Law on State Revenue and Expenditure Budget for Fiscal Year of 2021". The second book is the narrative section of the budget proposal called "Financial Note and Draft of State Revenue and Expenditure Budget for Fiscal Year of 2021". The third book is numerical details of the state budget proposal called "Compilation of Workplan and Budget of Ministry/Agency for the Fiscal Year of 2021". All three books were published on 14 August 2020.

Peer Reviewer

Opinion: I choose not to review this question

Comments: I cant confirm the exact date. I didnt check the site on the mentioned day, and there is no time stamp on it (<https://www.kemenkeu.go.id/informasi-publik/uu-apbn-dan-nota-keuangan/>, accessed 9 September 2021). However, I checked the wayback machine, it recorded no update on the government budget website between 24 June 2021 and 3 September 2021. On 4 September, the site already showed the three EBP books.

Government Reviewer

Opinion:

EBP-3b. In the box below, please explain how you determined the date of publication of the EBP.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

The Ministry of Finance's webpage which hosted the EBP files has no timestamp, which made it difficult to confirm its published date. However, the official Facebook and Twitter accounts of the Directorate General of Budgeting of the Ministry of Finance posted status update for the public to download the documents on 14 August 2020. Therefore, the EBP was released more than three months in advance before the beginning of the budget year in 1 January 2021 and before the budget being approved by the House of Representative on 29 September 2020.

Source:

The webpage which hosted the EBP (accessed on 4 February 2021): <https://www.kemenkeu.go.id/informasi-publik/uu-apbn-dan-nota-keuangan/>

Comment:

It is difficult to pinpoint exactly when the EBP was published since its online traces were absent. However, social media postings from the Ministry of Finance provides a clue which hinted on when it was published.

Peer Reviewer

Opinion: I choose not to review this question

Comments: Well, see my previous comment. "I cant confirm the exact date. I didnt check the site on the mentioned day, and there is no time stamp on it (<https://www.kemenkeu.go.id/informasi-publik/uu-apbn-dan-nota-keuangan/>, accessed 9 September 2021). However, I checked the wayback machine, it recorded no update on the government budget website between 24 June 2021 and 3 September 2021. On 4 September, the site already showed the three EBP books."

Government Reviewer

Opinion:

EBP-4. If the EBP is published, what is the URL or weblink of the EBP?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.

Answer:

<https://www.kemenkeu.go.id/informasi-publik/uu-apbn-dan-nota-keuangan/>

Source:

Book 1 (accessed on 4 February 2020): <https://www.kemenkeu.go.id/media/16833/buku-i-undang-undang-nomor-9-tahun-2020-tentang-apbn-ta-2021.pdf>

Book 2 (accessed on 4 February 2020): <https://www.kemenkeu.go.id/media/16834/buku-ii-nota-keuangan-beserta-apbn-ta-2021.pdf>

Book 3 (accessed on 4 February 2020): <https://www.kemenkeu.go.id/media/15867/buku-iii-himpunan-rka-kl-ta-2021.pdf>

Comment:

The EBP is separated into three different book which has been described in the previous question.

Other than the three books, the MoF also released several informations and infographics which would be categorized as "Citizen's Budget"

Peer Reviewer

Opinion: Agree

Comments: I refer the same address.

Government Reviewer

Opinion:

EBP-5. If the EBP is published, are the numerical data contained in the EBP or its supporting documents available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

Option "d" applies if the EBP is not publicly available, therefore its machine readability cannot be assessed.

Answer:

c. No

Source:

Book 1 (accessed on 4 February 2020): <https://www.kemenkeu.go.id/media/16833/buku-i-undang-undang-nomor-9-tahun-2020-tentang-apbn-ta-2021.pdf>

Book 2 (accessed on 4 February 2020): <https://www.kemenkeu.go.id/media/16834/buku-ii-nota-keuangan-beserta-apbn-ta-2021.pdf>

Book 3 (accessed on 4 February 2020): <https://www.kemenkeu.go.id/media/15867/buku-iii-himpunan-rka-kl-ta-2021.pdf>

Comment:

All published documents were in pdf format.

Peer Reviewer

Opinion: Agree

Comments: all docs are in PDF

Government Reviewer

Opinion:

EBP-6a. If the EBP is not publicly available, is it still produced?

If the EBP is not considered publicly available under the OBS methodology (and thus the answer to Question EBP-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question EBP-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

The EBP was publicly available.

Peer Reviewer

Opinion: Agree

Comments: it is clear

Government Reviewer

Opinion:

EBP-6b. If you selected option "c" or "d" in question EBP-6a, please specify how you determined whether the EBP was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question EBP-6a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: n/a

Government Reviewer

Opinion:

EBP-7. If the EBP is produced, please write the full title of the EBP.

For example, a title for the Executive's Budget Proposal could be "Draft Estimates of Revenue and Expenditure for BY 2020-21, produced by the Ministry of Finance, Planning and Economic Development."

If there are any supporting documents to the EBP, please enter their full titles in the comment box below.

If the document is not produced at all, researchers should mark this question "n/a."

Answer:

Buku II: Nota Keuangan Beserta Rancangan Anggaran Pendapatan dan Belanja Negara 2021

Source:

Book 2 (accessed on 4 February 2020): <https://www.kemenkeu.go.id/media/16834/buku-ii-nota-keuangan-beserta-apbn-ta-2021.pdf>

Comment:

The EBP for the 2021 fiscal year consisted of three separate books. To answer this question, we use the second book which is titled "Nota Keuangan Beserta Rancangan Anggaran Pendapatan dan Belanja Negara 2021" or Financial Note and State Revenue and Expenditure for the Fiscal Year of 2021. The second book contains information of what is expected of PBS. The first and third book was more or less an attachment which put more detail to the second book.

Peer Reviewer

Opinion: Agree

Comments: first book: legal draft of the law third book: budget of each ministry

Government Reviewer

Opinion:

EBP-8. Is there a "citizens version" of the EBP?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see:

<https://www.internationalbudget.org/publications/citizens-budgets/>.

Answer:

a. Yes

Source:

Advertorial of 2021 EBP (accessed on 4 February 2021): <https://www.kemenkeu.go.id/media/15869/advertorial-rapbn-2021.pdf>

English version for Advertorial of 2021 EBP (accessed on 4 February 2021):

http://www.anggaran.kemenkeu.go.id/assets/FTPPortal/Peraturan/NK%20UU%20APBN%20Lapsem/03c.%20ENG_ADVERTORIALRAPBN2021.pdf

Comment:

The government released several infographics and booklets related to EBP at both their website and social media. The major version is included on their website called "advertorial" of the 2021 PBS, a short summary of what the public could expect from the 2021 budgeting and how the government is trying to achieve them.

Peer Reviewer

Opinion: Agree

Comments: <https://mobile.twitter.com/KemenkeuRI/status/1294193973527842817>

Government Reviewer

Opinion:

EB-1a. What is the fiscal year of the EB evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:
FY 2021

Source:
Public News when the 2021 Enacted Budget was passed by House of Representatives (accessed on 14 February 2021):
<https://www.reuters.com/article/indonesia-economy-budget-idUSL4N2GQ2RK>

Law No.9 of 2020 on State Revenue and Expenditure Budget (accessed on 14 February 2021): <https://www.kemenkeu.go.id/media/16663/uu-apbn-tahun-2021.pdf>

Comment:
The Enacted Budget for 2021 was passed by the House of Representatives on 29 September 2020. Its official document (Law No.9 of 2020 on State Revenue and Expenditure Budget) was signed on 26 October 2020.

Peer Reviewer
Opinion: Agree
Comments: the researcher source and comment are correct.

Government Reviewer
Opinion:

EB-1b. When was the EB approved (enacted) by the legislature?

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

Answer:
29/9/2020

Source:
Public News when the 2021 Enacted Budget was passed by House of Representatives (accessed on 14 February 2021):
<https://www.reuters.com/article/indonesia-economy-budget-idUSL4N2GQ2RK>

News from the House's official website on the passing of the 2021 Enacted Budget:
<https://www.dpr.go.id/berita/detail/id/30267/t/Paripurna+DPR+Setujui+UU+APBN+2021>

Comment:
The Enacted Budget was passed by the House of Representatives on 29 September 2020. This date is confirmed with the official announcement from the House's official website.

Peer Reviewer
Opinion: Agree
Comments: The final discussion was held on 25 Sept 2020. They (government and parliament) agreed to approve the budget. The plenary session to approve it is on 29 Sept 2020 <https://bimata.id/2020/09/dpr-dan-pemerintah-setujui-ruu-apbn/>

Government Reviewer
Opinion:

EB-2. When is the EB made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an EB to be considered publicly available, it must be made available to the public three months after the budget is approved by the legislature. If the EB is not released to the public at least three months after the budget is approved by the legislature, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the EB.

Answer:

b. Between two weeks and six weeks after the budget has been enacted

Source:

Webpage hosting the 2021 EB (accessed on 14 February 2021): <https://www.kemenkeu.go.id/informasi-publik/uu-apbn-dan-nota-keuangan/uu-apbn-dan-nota-keuangan-2021/>

Web archive of the 2021 EB's page (accessed on 14 February 2021):

<https://web.archive.org/web/20201113224816/https://www.kemenkeu.go.id/informasi-publik/uu-apbn-dan-nota-keuangan/>

Comment:

There is no timestamp at the webpage hosting the EB documents nor can it be found on the body of the documents. No results can be found after searching the social media either. However the web archives shows that the Law No.9 of 2020 which includes the 2021 budget was already available on the webpage at 13 November 2020. Google search result pinpoint the publication of the law at 3 November 2020 after searching for "UU APBN 2021 filetype:pdf". This puts the document published in five weeks after the budget was approved.

Peer Reviewer

Opinion: Disagree

Suggested Answer: c. More than six weeks, but less than three months, after the budget has been enacted

Comments: Indeed, there is no time stamp in the MoF's website publishing the document. The wayback machine showed that the document was published between 19 Nov 2020 and 27 November 2020. While the law was enacted on 29 September 2020, the publication was made between 7-8 weeks afterwards.

Government Reviewer

Opinion:

EB-3a. If the EB is published, what is the date of publication of the EB?

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

Answer:

13/11/2020

Source:

Web archive of the 2021 EB's page (accessed on 14 February 2021):

<https://web.archive.org/web/20201113224816/https://www.kemenkeu.go.id/informasi-publik/uu-apbn-dan-nota-keuangan/>

Comment:

There is no timestamp at the webpage hosting the EB documents nor can it be found on the body of the documents. No results can be found after searching the social media either. However the web archives shows that the Law No.9 of 2020 which includes the 2021 budget was already available on the webpage at 13 November 2020. Google search result pinpoint the publication of the law at 3 November 2020 after searching for "UU APBN 2021 filetype:pdf".

Peer Reviewer

Opinion: I choose not to review this question

Comments: My investigation showed that the publication date was between 19 Nov 2020 and 17 Nov 2020. Yet, I cannot pinpoint the exact date.

Government Reviewer
Opinion:

EB-3b. In the box below, please explain how you determined the date of publication of the EB.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

There is no timestamp at the webpage hosting the EB documents nor can it be found on the body of the documents. No results can be found after searching the social media either. However web archives shows that the Law No.9 of 2020 which includes the 2021 budget was already available on the webpage at 13 November 2020. Google search result pinpoint the publication of the law at 3 November 2020 after searching for "UU APBN 2021 filetype:pdf".

Source:

Web archive of the 2021 EB's page (accessed on 14 February 2021):
<https://web.archive.org/web/20201113224816/https://www.kemenkeu.go.id/informasi-publik/uu-apbn-dan-nota-keuangan/>

Comment:

No published date can be found on the webpage, the body of the document, nor social media. However, a combination of web archives and Google search could pinpoint the exact date of publication.

Peer Reviewer

Opinion: I choose not to review this question

Comments: My investigation showed that the publication date was between 19 Nov 2020 and 17 Nov 2020. Yet, I cannot pinpoint the exact date.

Government Reviewer

Opinion:

EB-4. If the EB is published, what is the URL or weblink of the EB?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

Answer:

<https://www.kemenkeu.go.id/media/16663/uu-apbn-tahun-2021.pdf>

Source:

A complete collection of 2021 published document so far can be found here (accessed on 14 February 2020):
<https://www.kemenkeu.go.id/informasi-publik/uu-apbn-dan-nota-keuangan/uu-apbn-dan-nota-keuangan-2021/>

Comment:

The government published 3 documents related to the 2021 EB. All three can be found at the link in the source box. The pdf file used to answer this question is the Law No.9 of 2020 on State Revenue and Expenditure Budget, which is the enacted budget law.

Peer Reviewer

Opinion: Disagree

Suggested Answer: the address for all documents <https://www.kemenkeu.go.id/informasi-publik/uu-apbn-dan-nota-keuangan/> This is the specific address of the document. <https://www.kemenkeu.go.id/media/16833/buku-i-undang-undang-nomor-9-tahun-2020-tentang-apbn-ta-2021.pdf>
<https://www.kemenkeu.go.id/media/16834/buku-ii-nota-keuangan-beserta-apbn-ta-2021.pdf>

Comments: the permanent address for all documents <https://www.kemenkeu.go.id/informasi-publik/uu-apbn-dan-nota-keuangan/> This is the specific address of the document. <https://www.kemenkeu.go.id/media/16833/buku-i-undang-undang-nomor-9-tahun-2020-tentang-apbn-ta-2021.pdf>
<https://www.kemenkeu.go.id/media/16834/buku-ii-nota-keuangan-beserta-apbn-ta-2021.pdf>

Government Reviewer

Opinion:

EB-5. If the EB is published, are the numerical data contained in the EB available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the EB is not publicly available, therefore its machine readability cannot be assessed.

Answer:

c. No

Source:

Webpage hosting the 2021 EB (accessed on 14 February 2021): <https://www.kemenkeu.go.id/informasi-publik/uu-apbn-dan-nota-keuangan/>

Comment:

All material is available on pdf format. The state budget data portal (<http://data-apbn.kemenkeu.go.id/>), which usually have a machine readable budget data, do not display it as well.

Peer Reviewer

Opinion: Agree

Comments: all material in PDF format

Government Reviewer

Opinion:

EB-6a. If the EB is not publicly available, is it still produced?

If the EB is not considered publicly available under the OBS methodology (and thus the answer to Question EB-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question EB-2)

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

The document is publicly available.

Peer Reviewer

Opinion: Agree

Comments: the document is publicly available at all time

Government Reviewer

Opinion:

EB-6b. If you selected option "c" or "d" in question EB-6a, please specify how you determined whether the EB was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question EB-6a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

EB-7. If the EB is produced, please write the full title of the EB.

For example, a title for the Enacted Budget could be "Appropriation Act n. 10 of 2018."

If the document is not produced at all, researchers should mark this question "n/a."

Answer:

Undang-Undang Republik Indonesia Nomor 9 Tahun 2020 tentang Anggaran Pendapatan dan Belanja Negara Tahun 2021

Source:

Law No.9 of 2020 (accessed on 14 February 2021): <https://www.kemenkeu.go.id/media/16663/uu-apbn-tahun-2021.pdf>

Comment:

The enacted budget law is officially titled "Undang-Undang Republik Indonesia Nomor 9 Tahun 2020 tentang Anggaran Pendapatan dan Belanja Negara Tahun 2021" or Law No.9 of 2020 on State Revenue and Expenditure Budget. This law was then republished and repackaged at the end of November 2020 as "Buku I : Undang-Undang Nomor 9 Tahun 2020 tentang Anggaran Pendapatan dan Belanja Negara Tahun Anggaran 2021" (Book I : Law Number 9 of 2020 on State Budget for Revenue and Expenditure of 2021 Budget Year).

Peer Reviewer

Opinion: Agree

Comments: a minor typo...belanja, instead of belanka The law titled UNDANG-UNDANG REPUBLIK INDONESIA NOMOR 9 TAHUN 2020 TENTANG ANGGARAN PENDAPATAN DAN BELANJA NEGARA TAHUN ANGGARAN 2021. It consist of three books. However, government only re-published the Buku I Undang-Undang Nomor 9 Tahun 2020 tentang APBN TA 2021 and Buku II Nota Keuangan Beserta APBN TA 2021.

Government Reviewer

Opinion:

EB-8. Is there a "citizens version" of the EB?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see:

<https://www.internationalbudget.org/publications/citizens-budgets/>

Answer:

a. Yes

Source:

Booklet on 2021 Enacted Budget (accessed on 14 February 2021): <https://www.kemenkeu.go.id/media/16835/informasi-apbn-2021.pdf>

Twitter thread promoting the booklet (accessed on 14 February 2021): <https://twitter.com/KemenkeuRI/status/1332271550720925697>

Comment:

Apart from social media campaign, the Ministry of Finance also released a small booklet called "Informasi APBN 2021: Percepatan Pemulihan Ekonomi dan Penguatan Reformasi" (2021 State Budget Information: Accelerating Economic Recovery and the Strengthening of Reformation). This 48-pages-booklet contains a condensed version of the 2021 EB and was promoted through Ministry of Finance's official website.

Peer Reviewer

Opinion: Agree

Comments: I refer this document: Booklet on 2021 Enacted Budget (accessed on 14 February 2021): <https://www.kemenkeu.go.id/media/16835/informasi-apbn-2021.pdf> It was published between 19 Nov-27 Nov 2020.

Government Reviewer

Opinion:

CB-1. What is the fiscal year of the CB evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

If more than one Citizens Budget is produced, for each CB please indicate the document the CB simplifies/refers to, and the fiscal year.

Answer:

FY 2021

Source:

Citizen Budget of 2021 Enacted Budget (accessed on 8 February 2021): <https://www.kemenkeu.go.id/media/16835/informasi-apbn-2021.pdf>

Citizen Budget of 2021 Executive Budget Proposal (accessed on 28 April 2021):

<https://www.kemenkeu.go.id/media/15869/advertorial-rapbn-2021.pdf>

Comment:

The latest available Citizen Budget until the cutoff date in December 2020, was the Citizen Budget for the 2021 Enacted Budget which was released in the end of Q3 of 2021. The EBP version of this Enacted Budget (2021 Fiscal Year) was released in mid Q3 of 2021.

Peer Reviewer

Opinion: Agree

Comments: I agree with the answer: FY 2021. It was published between 19 Nov-27 Nov 2020 in the MoF's website. Yet, I do not understand the comment.

Government Reviewer

Opinion:

CB-2a. For the fiscal year indicated in CB-1, what is the public availability status of the CB?

If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document (Executive's Budget Proposal or Enacted Budget) you are referring to, and – in the same comment box – which other Citizens Budget is produced and its public availability status.

Remember that publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified by the OBS methodology and that all citizens are able to obtain free of charge. This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology
Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

The document is publicly available.

Peer Reviewer

Opinion: Agree

Comments: The document is publicly available

Government Reviewer

Opinion:

CB-2b. If you selected option "c" or "d" in question CB-2a, please specify how you determined whether the CB was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question CB-2a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

CB-3a. If the CB is published, what is the date of publication of the CB?

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budget is produced and its dates of publication.

Answer:
25/11/2020

Source:
Twitter thread from the Budget Directorate of the Ministry of Finance promoting the 2021 CB (accessed on 8 February 2021):
<https://twitter.com/DitjenAnggaran/status/1331560914085056512>

Web archive of the 2021 CB's page (accessed on 8 February 2021):
<https://web.archive.org/web/20201127023725/https://www.kemenkeu.go.id/informasi-publik/uu-apbn-dan-nota-keuangan/>

Comment:
There is no timestamp at the webpage hosting the CB documents nor can it be found on the body of the documents. Ministry of Finance's Budget Directorate official Twitter page suggested that a link to the document was promoted on a tweet at 25 November 2020. This is reinforced with the web archive who had crawled the webpage which includes the CB for the first time at 27 November 2020.

Peer Reviewer

Opinion: Agree

Comments: It was published in the website (<https://www.kemenkeu.go.id/informasi-publik/uu-apbn-dan-nota-keuangan/>) between 19-27 November 2020. And the source's answer (the twitter link) confirmed this.

Government Reviewer

Opinion:

CB-3b. In the box below, please explain how you determined the date of publication of the CB.

If the document is not published at all, researchers should mark this question "n/a."

Answer:
There is no timestamp at the webpage hosting the CB documents nor can it be found on the body of the documents. Ministry of Finance's Budget Directorate official Twitter page suggested that a link to the document was promoted on a tweet at 25 November 2020. This is reinforced with the web archive who had crawled the webpage which includes the CB for the first time at 27 November 2020.

Source:
Twitter thread from the Budget Directorate of the Ministry of Finance promoting the 2021 CB (accessed on 8 February 2021):
<https://twitter.com/DitjenAnggaran/status/1331560914085056512>

Web archive of the 2021 CB's page (accessed on 8 February 2021):
<https://web.archive.org/web/20201127023725/https://www.kemenkeu.go.id/informasi-publik/uu-apbn-dan-nota-keuangan/>

Comment:
Although no timestamp is available at the webpage hosting the CB nor at the document's body, social media traces and web archives provide a clue on when it is being published.

Peer Reviewer

Opinion: Agree

Comments: web archives and Twitter archives give an idea of when CB documents were published

Government Reviewer

Opinion:

CB-4. If the CB is published, what is the URL or weblink of the CB?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are

referring to, and – in the same comment box – which other Citizens Budget is produced and its URL or weblink.

Answer:

<https://www.kemenkeu.go.id/media/16835/informasi-apbn-2021.pdf>

Source:

Webpage hosting the 2021 CB document (accessed on 8 February 2021): <https://www.kemenkeu.go.id/informasi-publik/uu-apbn-dan-nota-keuangan/>

Comment:

The CB was published at the Ministry of Finance's website and was promoted in the social media.

Peer Reviewer

Opinion: Agree

Comments: The link is valid and can be accessed

Government Reviewer

Opinion:

CB-5. If the CB is produced, please write the full title of the CB.

For example, a title for the Citizens Budget could be "Budget 2020 People's Guide" or "2021 Proposed Budget in Brief: A People's Budget Publication."

If the document is not produced at all, researchers should mark this question "n/a."

If more than one Citizens Budget is produced, for the other CB, indicate the document the CB refers to and, next to it, its full title.

Answer:

Informasi APBN 2021: Percepatan Pemulihan Ekonomi dan Penguatan Reformasi

Source:

The 2021 CB document (accessed on 8 February 2021): <https://www.kemenkeu.go.id/media/16835/informasi-apbn-2021.pdf>

Comment:

The 2021 CB title could be translated as: "2021 State Budget Information: Accelerating Economic Recovery and the Strengthening of Reformation".

Peer Reviewer

Opinion: Agree

Comments: Minor typo, "Percepatan" should be "Percepatan"

Government Reviewer

Opinion:

CB-6. If the CB is produced, please indicate which budget document it corresponds to.

If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budget is produced and which budget document it simplifies.

Answer:

The 2021 CB corresponds to the 2021 Enacted Budget.

Source:

Foreword by the Ministry of Finance at page i (accessed on 8 February 2021): <https://www.kemenkeu.go.id/media/16835/informasi-apbn-2021.pdf>

Comment:

Paragraph 1 of the Foreword by the Ministry of Finance at page i cited the Enacted Budget of 2021. The document was released simultaneously with the 2021 Enacted Budget activity details on 25 November 2021.

Peer Reviewer

Opinion: Agree

Comments: I agree with the researcher's answer and the source is correct

Government Reviewer

Opinion:

IYRs-1. What is the fiscal year of the IYRs evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:

FY 2020

Source:

Webpage hosting the narrative 2020 IYR (accessed on 9 February 2021): <https://www.kemenkeu.go.id/publikasi/apbn-kita/>

Webpage hosting the summary of 2020 IYR (accessed on 19 February 2021):
<https://djp.kemenkeu.go.id/portal/id/berita/lainnya/pengumuman/153-apbn.html>

Comment:

The Ministry of Finance release an aggregated monthly IYR called an "I-Account".

Indonesia's narrative IYRs are issued monthly using the title "APBN KiTa" since 2018. KiTa is short for "Kinerja dan Fakta" (Performance and facts).

Peer Reviewer

Opinion: Agree

Comments: It is clear. These in-year-reports are published on monthly basis.

Government Reviewer

Opinion:

IYRs-2. When are the IYRs made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for IYRs to be considered publicly available, IYRs must be made available to the public no later than three months after the reporting period ends. If at least seven of the last 12 monthly IYRs, or at least three of the last four quarterly IYRs are not released to the public at least three months after the reporting period ends, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the IYRs.

Answer:

a. At least every month, and within one month of the period covered

Source:

The 2020 Narrative IYR was released monthly. Each edition covers the performance of the previous month (i.e. the February edition covers the January 2020 period, the March edition covers the February 2020 period, and so on). The list for each month's performance along with its publication is as follows:

- January; 17 February 2020; <https://www.kemenkeu.go.id/media/14425/apbn-kita-februari-2020.pdf>

- February; 9 March 2020; <https://www.kemenkeu.go.id/media/14591/apbn-kita-maret-2020.pdf>
- March; 13 April 2020; <https://www.kemenkeu.go.id/media/14952/apbn-kita-april-2020.pdf>
- April; 13 May 2020; <https://www.kemenkeu.go.id/media/15220/apbn-kita-mei-2020.pdf>
- May; 15 June 2020; <https://www.kemenkeu.go.id/media/15459/apbn-kita-juni-2020.pdf>
- June; 1 July 2020; <https://www.kemenkeu.go.id/media/15742/apbn-kita-juli-2020.pdf>
- July; 17 August 2020; <https://www.kemenkeu.go.id/media/15932/apbn-kita-agustus-2020.pdf>
- August; 4 September 2020; <https://www.kemenkeu.go.id/media/16163/apbn-kita-september-2020.pdf>
- September; 9 October 2020; <https://www.kemenkeu.go.id/media/16585/apbn-kita-oktober-2020.pdf>
- October; 19 November 2020; <https://www.kemenkeu.go.id/media/16832/apbn-kita-november-2020.pdf>
- November; 16 December 2020; <https://www.kemenkeu.go.id/media/17018/apbn-kita-desember-2020.pdf>
- December; 6 January 2021 (Summary of BY 2020 performance); <https://www.kemenkeu.go.id/media/17049/apbn-kita-januari-2021.pdf>

The Summary of 2020 IYR (accessed on 19 February 2021): <https://djpb.kemenkeu.go.id/portal/id/berita/lainnya/pengumuman/153-apbn.html>

Comment:

The Ministry of Finance released narrative IYR every month in 2020. Each edition was released within one month after the period covered ended. The last IYR for December 2020 covered the state budget performance for the whole 2020. The date was determined by searching the web archive and checking the timestamp on Google search of every document. All link at the source box for Narrative IYR was accessed on 9 February 2021.

Meanwhile, an aggregated monthly IYR can also be found at the MoF's sub-agency website, the Treasury Directorate. Only one out of 12, the September 2020 period, was published more than one month, while 2 out of 12, the February and December 2020 period, has not been published during the filing of this survey.

Peer Reviewer

Opinion: Agree

Comments: I agree with the researcher's comments. As previously answered, there are two types of monthly in-year-reports. 1. The narrative 2020 IYR: <https://www.kemenkeu.go.id/publikasi/apbn-kita/> 2. The summary of 2020 IYR:

<https://djpb.kemenkeu.go.id/portal/id/berita/lainnya/pengumuman/153-apbn.html> However, we found that the narrative reports are complete, but the summary of spending (in table) are missing two months (November and December). Until September 2021, the Ministry of Finance has not uploaded the summary/table version of IYR for November & December 2020. It is necessary to carry out a deeper investigation regarding the form of the IYR report for those two missing months 2020.

Government Reviewer

Opinion:

IYRs-3a. If the IYRs are published, what are the dates of publication of the IYRs?

Specifically: if quarterly In-Year Reports are published, indicate the dates of publication of at least three of the last four IYRs that were publicly available. If monthly IYRs are published, indicate the dates of publication of at least seven of the last 12 IYRs that were publicly available.

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2020 should be entered as 05 September 2020. If the document is not published or not produced, please mark this question "n/a."

Answer:

The list for each month's narrative IYR along with its published date is as follows:

- January; 17 February 2020; <https://www.kemenkeu.go.id/media/14425/apbn-kita-februari-2020.pdf>
- February; 09 March 2020; <https://www.kemenkeu.go.id/media/14591/apbn-kita-maret-2020.pdf>
- March; 13 April 2020; <https://www.kemenkeu.go.id/media/14952/apbn-kita-april-2020.pdf>
- April; 13 May 2020; <https://www.kemenkeu.go.id/media/15220/apbn-kita-mei-2020.pdf>
- May; 15 June 2020; <https://www.kemenkeu.go.id/media/15459/apbn-kita-juni-2020.pdf>
- June; 01 July 2020; <https://www.kemenkeu.go.id/media/15742/apbn-kita-juli-2020.pdf>
- July; 17 August 2020; <https://www.kemenkeu.go.id/media/15932/apbn-kita-agustus-2020.pdf>
- August; 04 September 2020; <https://www.kemenkeu.go.id/media/16163/apbn-kita-september-2020.pdf>
- September; 09 October 2020; <https://www.kemenkeu.go.id/media/16585/apbn-kita-oktober-2020.pdf>
- October; 19 November 2020; <https://www.kemenkeu.go.id/media/16832/apbn-kita-november-2020.pdf>
- November; 16 December 2020; <https://www.kemenkeu.go.id/media/17018/apbn-kita-desember-2020.pdf>
- December; 06 January 2021 (Summary of BY 2020 performance); <https://www.kemenkeu.go.id/media/17049/apbn-kita-januari-2021.pdf>

The list of each month's aggregated IYR along with its published date:

- January; 20 February 2020; ftp://ftp1.djpb.kemenkeu.go.id/pengumuman/2020/i-account/I-Account_APBN_20200131.pdf
- March; 23 April 2020; ftp://ftp1.djpb.kemenkeu.go.id/pengumuman/2020/i-account/I-Account_APBN_20200331.pdf
- April; 27 May 2020; ftp://ftp1.djpb.kemenkeu.go.id/pengumuman/2020/i-account/I-Account_APBN_20200430.pdf
- May; 18 June 2020; ftp://ftp1.djpb.kemenkeu.go.id/pengumuman/2020/i-account/I-Account_APBN_20200531.pdf

- June; 22 July 2020; ftp://ftp1.djpb.kemenkeu.go.id/pengumuman/2020/i-account/I-Account_APBN_20200630.pdf
- July; 31 August 2020; <ftp://ftp1.djpb.kemenkeu.go.id/pengumuman/2020/i-account/I-Account-APBN-20200731.pdf>
- August; 28 September 2020; ftp://ftp1.djpb.kemenkeu.go.id/pengumuman/2020/i-account/I-Account_APBN_20200831.pdf
- September; 02 November 2020; ftp://ftp1.djpb.kemenkeu.go.id/pengumuman/2020/i-account/I-Account_APBN_20200930.pdf
- October; 26 November 2020; ftp://ftp1.djpb.kemenkeu.go.id/pengumuman/2020/i-account/I-Account_APBN_20201031.pdf
- November; 23 December 2020; ftp://ftp1.djpb.kemenkeu.go.id/pengumuman/2020/i-account/I-Account_APBN_20201130.pdf

Source:

Webpage hosting the 2020 Narrative IYR (accessed on 9 February 2021): <https://www.kemenkeu.go.id/publikasi/apbn-kita/?page=1>

Webpage hosting the summary of 2020 IYR (accessed on 19 February 2021):

<https://djpb.kemenkeu.go.id/portal/id/berita/lainnya/pengumuman/153-apbn.html>

Comment:

The last narrative IYR for December 2020 covered the state budget performance for the whole 2020. The February and December 2020 aggregated IYR has not been published during the filing of this survey. All link of the narrative IYR at the source box was accessed on 9 February 2021 while the aggregated IYR on 19 February 2021.

Peer Reviewer

Opinion: Agree

Comments: Most of the researcher's sources and comments are correct. However, there are some differences. The november summary reports mentioned by the researcher is missing: November; 23 December 2020; ftp://ftp1.djpb.kemenkeu.go.id/pengumuman/2020/i-account/I-Account_APBN_20201130.pdf And the summary table for year end report (Realisasi APBN Tahun Anggaran 2020) was published only after 6 months (24 June 2021). <https://djpb.kemenkeu.go.id/portal/id/berita/lainnya/pengumuman/153-apbn/3671-realisasi-apbn-ta-2020.html> ftp://ftp1.djpb.kemenkeu.go.id/pengumuman/2020/i-account/I-Account_APBN_20201231.pdf

Government Reviewer

Opinion:

IBP Comment

Many thanks to the peer reviewer for their comments. Given that at least seven of the 12 monthly reports were on time. score A is maintained.

IYRs-3b. In the box below, please explain how you determined the date of publication of the IYRs.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

The date for the narrative IYR was determined by searching the web archive and checking the timestamp on Google search of every document.

The date for the aggregated IYR can be seen at the timestamp on each post.

Source:

Web archive of the 2020 narrative IYR (accessed on 9 February 2021): https://web.archive.org/web/*/https://www.kemenkeu.go.id/publikasi/apbn-kita/?page=1

Webpage hosting the aggregated 2020 IYR (accessed on 19 February 2021):

<https://djpb.kemenkeu.go.id/portal/id/berita/lainnya/pengumuman/153-apbn.html>

Comment:

Since the webpage hosting the narrative IYR documents do not include timestamp, nor is it included in the document's body, the date was determined by searching through the web archive and check the timestamp in Google Search result for every document.

Peer Reviewer

Opinion: Agree

Comments: it is clear

Government Reviewer

Opinion:

IYRs-4. If the IYRs are published, what is the URL or weblink of the IYRs?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Researchers should provide the weblink to the most recent In-Year Report in the space below, and – in the comment box underneath – the weblinks to older IYRs.

If the document is not published at all, researchers should leave this question blank.

Answer:

<https://www.kemenkeu.go.id/media/17018/apbn-kita-desember-2020.pdf>

Source:

Webpage hosting the November 2020 narrative IYR Report (accessed on 9 February 2021): <https://www.kemenkeu.go.id/publikasi/apbn-kita/?page=1>

Comment:

To answer this question, we will be using the narrative IYR report since it includes the aggregated summary, along with its explanation.

Since the December 2020 narrative IYR report was published after the research cut-off date (6 January 2021), the IYR used to answer this question will be the IYR for November 2020 which was published on 16 December 2020. Older IYR can be found at <https://www.kemenkeu.go.id/publikasi/apbn-kita/?page=1>

Peer Reviewer

Opinion: Agree

Comments: The most recent IYRs 1. The narrative 2020 IYR: <https://www.kemenkeu.go.id/media/17018/apbn-kita-desember-2020.pdf> (accessed 27 Sept 2021) 2. The summary table 2020 IYR: <https://djpb.kemenkeu.go.id/portal/id/berita/lainnya/pengumuman/153-apbn/3671-realisisi-apbn-ta-2020.html> ; However, the table cant be downloaded. But the image version can be saved. The weblinks where IYRs are available: 1. The narrative 2020 IYR: <https://www.kemenkeu.go.id/publikasi/apbn-kita/> 2. The summary of 2020 IYR: <https://djpb.kemenkeu.go.id/portal/id/berita/lainnya/pengumuman/153-apbn.html>

Government Reviewer

Opinion:

IYRs-5. If the IYRs are published, are the numerical data contained in the IYRs available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option “d” applies if the IYRs are not publicly available, therefore their machine readability cannot be assessed.

Answer:

c. No

Source:

Webpage hosting the 2020 IYR (accessed on 9 February 2021): <https://www.kemenkeu.go.id/publikasi/apbn-kita/?page=1>

Webpage hosting the aggregated 2020 IYR (accessed on 19 February 2021): <https://djpb.kemenkeu.go.id/portal/id/berita/lainnya/pengumuman/153-apbn.html>

Comment:

The narrative and aggregated IYR are only available in non-machine-readable format (pdf format). The 2020 Budget data portal at <http://data-apbn.kemenkeu.go.id>, which usually has machine readable format had not included the 2020 IYR during the period of this research.

Peer Reviewer

Opinion: Agree

Comments: It is clear

Government Reviewer
Opinion:

IYRs-6a. If the IYRs are not publicly available, are they still produced?

If the IYRs are not considered publicly available under the OBS methodology (and thus the answer to Question IYRs-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question IYRs-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

The IYRs are publicly available.

Peer Reviewer
Opinion: Agree
Comments: it is clear

Government Reviewer
Opinion:

IYRs-6b. If you selected option "c" or "d" in question IYRs-6a, please specify how you determined whether the IYRs were produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question IYRs-6a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion:

IYRs-7. If the IYRs are produced, please write the full title of the IYRs.

For example, a title for the In-Year Report could be "Budget Monitoring Report, Quarter 1" or "Budget Execution Report January-March 2020."

If In-Year Reports are not produced at all, researchers should mark this question "n/a."

Researchers should provide the full title of the most recent In-Year Report in the space below, and – in the comment box underneath – the full titles of older IYRs.

Answer:

APBN KITA KINERJA DAN FAKTA EDISI DESEMBER 2020

Source:

The December 2020 edition covering the November 2020 period (accessed on 9 February 2021): <https://www.kemenkeu.go.id/media/17018/apbn-kita-desember-2020.pdf>

Comment:

To answer this question, we used the narrative version of IYR. The title of IYR used to answer this question could be translated as "State Budget Performance and Facts December 2020 Edition". "KITA" is short for "Kinerja dan Fakta" (Performance and Facts), but also means 'Ours'.

Since the December 2020 report was published after the research cut-off date (6 January 2021), the IYR used to answer this question would be the IYR for November 2020 which was published on 16 December 2020. Older IYR can be found at <https://www.kemenkeu.go.id/publikasi/apbn-kita/?page=1>

Peer Reviewer

Opinion: Agree

Comments: The researcher source and comment are correct. And the summary/table version title is "Realisasi APBN Tahun Anggaran 2020"

Government Reviewer

Opinion:

IYRs-8. Is there a "citizens version" of the IYRs?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.

Answer:

a. Yes

Source:

Infographic for April period (accessed on 9 February 2021): <https://www.kemenkeu.go.id/media/14955/konpers-apbnkita-apr20.pdf>

Infographic for May period (accessed on 9 February 2021): <https://www.kemenkeu.go.id/media/15236/konpers-apbnkita-mei20.pdf>

Second infographic for May period (accessed on 9 February 2021): <https://www.kemenkeu.go.id/media/15148/kinerja-belanja-terkini-hingga-8-mei-2020.pdf>

Infographic for June period (accessed on 9 February 2021): <https://www.kemenkeu.go.id/media/15454/konpers-apbnkita-juni20.pdf>

Infographic for July period (accessed on 9 February 2021): <https://www.kemenkeu.go.id/media/15683/konpers-apbnkita-juli20.pdf>

Infographic for August period (accessed on 9 February 2021): <https://www.kemenkeu.go.id/media/15988/konpers-apbnkita-agustus20.pdf>

Infographic for September period (accessed on 9 February 2021): <https://www.kemenkeu.go.id/media/16186/konpers-apbnkita-sep20.pdf>

Comment:

The monthly APBN KITA documents are comprehensive, used less technical terms, and included illustrations for some information. However, it is

too complex to be called a "citizens version". The documents was at least 30+ pages long, with some documents reached 80+ pages.

After the declaration of national emergency on Covid-19, when publishing APBN KiTA, the Ministry of Finance also released a small infographics with only a few pages long. These infographics contained a minimum information on the progress of spending, revenue, and how the Covid pandemic impacted the budget. Although the information is not representative of the whole budget, was released for 6 months out of 12, and labeled for Covid, it should be enough to answer this question. These infographics can be found at the Covid portal of Ministry of Finance at <https://www.kemenkeu.go.id/covid19> under the "Pernyataan Menteri Keuangan" (Finance Minister Statements) banner.

Peer Reviewer

Opinion: Agree

Comments: The researcher source and comment are correct.

Government Reviewer

Opinion:

MYR-1. What is the fiscal year of the MYR evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:

FY 2020

Source:

The 2020 MYR (accessed on 10 February 2021):

<https://anggaran.kemenkeu.go.id/assets/FTPPortal/Peraturan/Berita/Realisasi%20Semester%201%20dan%20Outlook%20APBN%202020/LAPORAN%20SEMESTER%201%20APBN%202020%20-%20FIXED.pdf>

Comment:

During the observed period for this survey, the latest Mid-Year Review (MYR) available was the MYR for 2020.

Peer Reviewer

Opinion: Agree

Comments: It is clear

Government Reviewer

Opinion:

MYR-2. When is the MYR made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an MYR to be considered publicly available, it must be made available to the public no later than three months after the reporting period ends (i.e., three months after the midpoint of the fiscal year). If the MYR is not released to the public at least three months after the reporting period ends, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the MYR.

Answer:

a. Six weeks or less after the midpoint

Source:

The 2020 MYR (accessed on 10 February 2021):

<https://anggaran.kemenkeu.go.id/assets/FTPPortal/Peraturan/Berita/Realisasi%20Semester%201%20dan%20Outlook%20APBN%202020/LAPORAN%20SEMESTER%201%20APBN%202020%20-%20FIXED.pdf>

OSEMESTER%20I%20APBN%202020%20-%20FIXED.pdf

Comment:

The document was published on 8 July 2020, one week after the midpoint for 2020 Budget year in June.

Peer Reviewer

Opinion: Agree

Comments: The researcher source and comment are correct. The weblink: <https://anggaran.kemenkeu.go.id/in/post/realisasi-semester-i-dan-outlook-apbn-2020> The narrative:

<http://anggaran.kemenkeu.go.id/assets/FTPPortal/Peraturan/Berita/Realisasi%20Semester%20I%20dan%20Outlook%20APBN%202020/LAPORAN%20SEMESTER%20I%20APBN%202020%20-%20FIXED.pdf> The infographic:

<http://anggaran.kemenkeu.go.id/assets/FTPPortal/Peraturan/Berita/Realisasi%20Semester%20I%20dan%20Outlook%20APBN%202020/Infografis%20Laporan%20Semester%20I%20APBN%202020.pdf>

Government Reviewer

Opinion:

MYR-3a. If the MYR is published, what is the date of publication of the MYR?

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

Answer:

8/7/2020

Source:

Website hosting the link to the 2020 MYR document (accessed on 18 February 2021): <http://www.anggaran.kemenkeu.go.id/IN/post/realisasi-semester-i-dan-outlook-apbn-2020>

Comment:

The date can be found on a timestamp at a Ministry of Finance's webpage announcing the 2020 MYR.

Peer Reviewer

Opinion: Agree

Comments: The researcher source and comment are correct.

Government Reviewer

Opinion:

MYR-3b. In the box below, please explain how you determined the date of publication of the MYR.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

The date was determined by looking at the timestamp of the Ministry of Finance's Budget Directorate's web article announcing the 2020 Mid-Year Review. The timestamp can be found under the title of the article.

Source:

Website hosting the link to the 2020 MYR document (accessed on 18 February 2021): <http://www.anggaran.kemenkeu.go.id/IN/post/realisasi-semester-i-dan-outlook-apbn-2020>

Budget Directorate's tweet announcing the call to download the 2020 MYR document (accessed on 18 February 2021):

<https://twitter.com/DitjenAnggaran/status/1281183005617213441>

Comment:

The date, 8 July 2020, is also confirmed after looking the directorate's official twitter account who calls for the public to download the document at 9 July 2020.

Peer Reviewer

Opinion: Agree

Comments: The researcher source and comment are correct.

Government Reviewer

Opinion:

MYR-4. If the MYR is published, what is the URL or weblink of the MYR?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

Answer:

<http://anggaran.kemenkeu.go.id/assets/FTPPortal/Peraturan/Berita/Realisasi%20Semester%20I%20dan%20Outlook%20APBN%202020/LAPORAN%20SEMESTER%20I%20APBN%202020%20-%20FIXED.pdf>

Source:

N/A

Comment:

The document can only be downloaded from the above link.

Peer Reviewer

Opinion: Agree

Comments: It is clear. The weblink: <https://anggaran.kemenkeu.go.id/in/post/realisasi-semester-i-dan-outlook-apbn-2020> The narrative:

<http://anggaran.kemenkeu.go.id/assets/FTPPortal/Peraturan/Berita/Realisasi%20Semester%20I%20dan%20Outlook%20APBN%202020/LAPORAN%20SEMESTER%20I%20APBN%202020%20-%20FIXED.pdf> The infographic:

<http://anggaran.kemenkeu.go.id/assets/FTPPortal/Peraturan/Berita/Realisasi%20Semester%20I%20dan%20Outlook%20APBN%202020/Infografis%20Laporan%20Semester%20I%20APBN%202020.pdf>

Government Reviewer

Opinion:

MYR-5. If the MYR is published, are the numerical data contained in the MYR available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

Option "d" applies if the MYR is not publicly available, therefore its machine readability cannot be assessed.

Answer:

c. No

Source:

The 2020 MYR (accessed on 18 February 2021):

<http://anggaran.kemenkeu.go.id/assets/FTPPortal/Peraturan/Berita/Realisasi%20Semester%20I%20dan%20Outlook%20APBN%202020/LAPORAN%20SEMESTER%20I%20APBN%202020%20-%20FIXED.pdf>

Comment:

No machine-readable data available accompanying the MYR 2020. The document is in pdf format.

Peer Reviewer
Opinion: Agree
Comments: It is clear

Government Reviewer
Opinion:

MYR-6a. If the MYR is not publicly available, is it still produced?

If the MYR is not considered publicly available under the OBS methodology (and thus the answer to Question MYR-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question MYR-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

The document is publicly available.

Peer Reviewer
Opinion: Agree
Comments: It is clear

Government Reviewer
Opinion:

MYR-6b. If you selected option "c" or "d" in question MYR-6a, please specify how you determined whether the MYR was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question MYR-6a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion:

MYR-7. If the MYR is produced, please write the full title of the MYR.

For example, a title for the Mid-Year Review could be "Semi-annual Budget Performance Report, FY 2019/20" or "Mid-Year Report on the 2020 National Budget."

If the document is not produced at all, researchers should mark this question "n/a."

Answer:

Laporan Pemerintah tentang Anggaran Pendapatan dan Belanja Negara Semester Pertama tahun 2020

Source:

The first page of the 2020 MYR Review displays the official title of this document (accessed on 18 February 2021):

<https://anggaran.kemenkeu.go.id/assets/FTPPortal/Peraturan/Berita/Realisasi%20Semester%201%20dan%20Outlook%20APBN%202020/LAPORAN%20SEMESTER%201%20APBN%202020%20-%20FIXED.pdf>

Comment:

The official title can be translated as "Government Report on State Budget's Revenue and Expenditure of the first semester of 2020".

Peer Reviewer

Opinion: Agree

Comments: Minort Typo " Laporan Pemerintah Tentang Pelaksanaan Anggaran dan Pendapatan Belanja Negara Semester Pertama Tahun Anggaran 2020". Can also be translated more or less like this "Government Report on the Implementation of the State Budget and Expenditures for the First Half of Fiscal Year 2020"

Government Reviewer

Opinion:

MYR-8. Is there a "citizens version" of the MYR?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.

Answer:

a. Yes

Source:

The infographics can be found on the first link at the bottom MoF's webpage announcing the 2020 MYR (accessed on 18 February 2021):

<http://www.anggaran.kemenkeu.go.id/IN/post/realisasi-semester-i-dan-outlook-apbn-2020>

Direct link to the infographics (accessed on 18 February 2021):

<https://anggaran.kemenkeu.go.id/assets/FTPPortal/Peraturan/Berita/Realisasi%20Semester%201%20dan%20Outlook%20APBN%202020/Infografis%20Laporan%20Semester%201%20APBN%202020.pdf>

Comment:

An infographics was included at the web article announcing the 2020 MYR.

Peer Reviewer

Opinion: Agree

Comments: The researcher's comments are correct. The web address is <https://anggaran.kemenkeu.go.id/in/post/realisasi-semester-i-dan-outlook-apbn-2020> (accessed 28 Sept 2021)

Government Reviewer
Opinion:

YER-1. What is the fiscal year of the YER evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:
FY 2019

Source:

Comment:

Indonesian fiscal year begins in January and ends in December. During the period observed for this survey, the latest available Year-End Report document was for fiscal year 2019.

Peer Reviewer

Opinion: Agree

Comments: Correct. Unlike in the past, the Year End Report 2019 was only published after it was audited by the Supreme Audit Agency, thus it was an AR. The year end report for fiscal year 2020 was signed by the MoF by 31 May 2021 (known from the signature of MOF in the report). The year end report for fiscal year 2020 was not announced until 24 June 2021. Please refer:

<https://djpb.kemenkeu.go.id/portal/id/berita/lainnya/pengumuman/153-apbn/3671-realisasi-apbn-ta-2020.html> However, the full report (Audited Year End Report) was not published until sometime in august 2020

Government Reviewer

Opinion:

YER-2. When is the YER made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an YER to be considered publicly available, it must be made available to the public no later than one year after the fiscal year to which it corresponds. If the YER is not released to the public within one year after the end of the fiscal year to which it corresponds, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the YER.

Answer:

b. Nine months or less, but more than six months, after the end of the budget year

Source:

The 2019 YER (accessed on 18 February 2021): <https://www.kemenkeu.go.id/media/15858/lkpp-2019.pdf>

Comment:

The YER was published at the Ministry of Finance's webpage between 20 July 2020 and 4 September 2020. This means that the document was published within nine months after the end of the 2019 fiscal year in December.

Peer Reviewer

Opinion: Agree

Comments: The 2019 YER Report was published by the Supreme Audit Agency (BPK) on 15 June 2020. Then on 14 July 2020, BPK sent the audit

results to the House of Representatives (DPR). Most likely the 2019 YER Report document be announced to the public after 14 July 2020. The metadata of the PDF file of the 2019 YER showed that the document was modified for publication on Thu 13 Aug 2020 (there is no time marker on the web publishing the document).

Government Reviewer
Opinion:

YER-3a. If the YER is published, what is the date of publication of the YER?

Note that the date of publication is not necessarily the same date that is printed on the document. Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

Answer:
13/8/2020

Source:
Javascript on 2019 YER (accessed on 18 February 2021): <https://www.kemenkeu.go.id/media/15858/lkpp-2019.pdf>

Comment:
The document was published after the audit was finalized on 20 July 2020 and the Javascript for file shows 13 August 2020.

Peer Reviewer
Opinion: Agree
Comments: The researcher source and comment are correct. My checking on the metadata showed the same result.

Government Reviewer
Opinion:

YER-3b. In the box below, please explain how you determined the date of publication of the YER.

If the document is not published at all, researchers should mark this question "n/a."

Answer:
After searching the web archive of the hosting webpage, we can see that the earliest time the webpage hosted the document was on 4 September 2020 (when the web archive 'crawled' the webpage). Also, since the published document was labeled "Audited" as can be seen on the first page of document, we can determine that the document was at least published in 20 July 2020 when the Supreme Auditors finalized their audit and handed them over to the executive government to be followed up. This means that the document was published between 20 July 2020 and 4 September 2020, more than six months but before nine months of the 2019 fiscal year ended in December, thus confirmed the date generated through the Javascript, which is 13 August 2020.

Source:
Webpage hosting the 2019 YER (accessed on 18 February 2021): <https://www.kemenkeu.go.id/publikasi/laporan/laporan-keuangan-pemerintah-pusat/>

Download link to 2019 YER (accessed on 18 February 2021): <https://www.kemenkeu.go.id/media/15858/lkpp-2019.pdf>

Earliest web archive showing when the 2019 YER first available in 4 September 2020 (accessed on 18 February 2021): <https://web.archive.org/web/20200904220709/https://www.kemenkeu.go.id/publikasi/laporan/laporan-keuangan-pemerintah-pusat/>

Public news when the 2019 YER's audit was finalized and handed over to the executive in 20 July 2020 (accessed on 18 February 2021): <https://www.liputan6.com/bisnis/read/4310174/bpk-serahkan-hasil-pemeriksaan-lkpp-2019-ke-jokowi>

Comment:
The javascript command `javascript:alert(document.lastModified)` was used after finding out that the timestamp was not available at the webpage hosting the 2019 YER document and no other online traces that can provide some clue to when the document was published. The script shows that the document was last modified in 13 August 2020. The web archive search was later used to confirm and verify whether the date generated from

the javascript can be used to answer this question.

Peer Reviewer

Opinion: Agree

Comments: I'm in line with the researcher's comment

Government Reviewer

Opinion:

YER-4. If the YER is published, what is the URL or weblink of the YER?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

Answer:

<https://www.kemenkeu.go.id/media/15858/lkpp-2019.pdf>

Source:

Ministry of Finance's website hosting every YER, including the 2019 YER (accessed on 18 February 2021):

<https://www.kemenkeu.go.id/publikasi/laporan/laporan-keuangan-pemerintah-pusat/>

Comment:

The report can also be found at the Ministry of Finance's Treasury Directorate website at https://drive.google.com/file/d/17F-V4Rsah_PwUqI-UZxFagWqS0IHbza-/view.

Peer Reviewer

Opinion: Agree

Comments: It is clear. The YER also available from the Supreme Audit Agency's website (<https://www.bpk.go.id/lkpp>)

Government Reviewer

Opinion:

YER-5. If the YER is published, are the numerical data contained in the YER available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the YER is not publicly available, therefore its machine readability cannot be assessed.

Answer:

b. Yes, some of the numerical data are available in a machine readable format

Source:

The 2019 YER document (accessed on 18 February 2021): <https://www.kemenkeu.go.id/media/15858/lkpp-2019.pdf>

Summary Excel data on Revenue by Source (accessed on 18 February 2021): <http://www.data-apbn.kemenkeu.go.id/Dataset/Details/1038>

Summary Excel data on Expenditure by Economic Classification (accessed on 18 February 2021): <http://www.data-apbn.kemenkeu.go.id/Dataset/Details/1009>

Summary Excel data on Expenditure by Functional Classification (accessed on 18 February 2021): <http://www.data-apbn.kemenkeu.go.id/Dataset/Details/1012>

Summary Excel data on Expenditure by Administrative Classification (accessed on 18 February 2021): <http://www.data-apbn.kemenkeu.go.id/Dataset/Details/1019>

Summary Excel data on poverty eradication programs (accessed on 18 February 2021): <http://www.data-apbn.kemenkeu.go.id/Dataset/Details/1016>

Expenditure data query for Excel and csv format (accessed on 18 February 2021): <http://query.data-apbn.kemenkeu.go.id/>

Comment:

Machine-readable data can be found at the budget data portal, <http://www.data-apbn.kemenkeu.go.id/>. Examples of datasets available were summary of revenue and expenditure since 2005 and poverty eradication programs since 2013 in xls format, which includes the data for the 2019 YER (except for the expenditure by Functional classification which was only available for 2019 EB).

The Query function at <http://query.data-apbn.kemenkeu.go.id/> which only serves expenditure data but downloadable to excel or csv format, does not seem to display the 2019 YER format.

Peer Reviewer

Opinion: Agree

Comments: <http://query.data-apbn.kemenkeu.go.id/> The website was not functioning properly. Although it can be seen that there is a data dashboard from 2010-2020 when you download or view visualizations of the data, the visualization steps on the website don't seem to work. for example, when we want to see the visualization of the 2019 APBN data in the education sector, after we run all the steps to get the visualization, the screen display cannot display the visualization we want.

Government Reviewer

Opinion:

YER-6a. If the YER is not publicly available, is it still produced?

If the YER is not considered publicly available under the OBS methodology (and thus the answer to Question YER-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question YER-2)

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

The document is publicly available.

Peer Reviewer

Opinion: Agree

Comments: It is clear

Government Reviewer

Opinion:

YER-6b. If you selected option "c" or "d" in question YER-6a, please specify how you determined whether the YER was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question YER-6a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

YER-7. If the YER is produced, please write the full title of the YER.

For example, a title for the Year-End Report could be "Consolidated Financial Statement for the Year Ended 31 March 2020" or "Annual Report 2019 Published by the Ministry of Finance and Planning." If the document is not produced at all, researchers should mark this question "n/a."

Answer:

Laporan Keuangan Pemerintah Pusat Tahun 2019 (Audited)

Source:

The first page of the 2019 YER displays the title: <https://www.kemenkeu.go.id/media/15858/lkpp-2019.pdf>

Comment:

The official title of 2019 YER can also be translated as "Central Government Financial Report for 2019 (Audited)" and can be shorten as "LKPP".

Peer Reviewer

Opinion: Agree

Comments: It is clear

Government Reviewer

Opinion:

YER-8. Is there a "citizens version" of the YER?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.

Answer:

b. No

Source:

Comment:

No Citizens Version can be found of the 2019 YER.

Peer Reviewer
Opinion: Agree
Comments: It is clear

Government Reviewer
Opinion:

AR-1. What is the fiscal year of the AR evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:
FY 2019

Source:
Public news on the announcement of AR (accessed on 18 February 2021): <https://www.thejakartapost.com/news/2020/07/21/government-earns-highest-audit-rating-from-bpk-despite-irregularities.html>

Comment:
During the period observed for this survey, the most recent Audit Report (AR) was for fiscal year 2019.

Peer Reviewer
Opinion: Agree
Comments: The Year End Report was published as Audited Report.

Government Reviewer
Opinion:

AR-2. When is the AR made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an AR to be considered publicly available, it must be made available to the public no later than 18 months after the end of the fiscal year to which it corresponds. If the AR is not released to the public at least 18 months after the end of the fiscal year to which it corresponds, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the AR.

Answer:
b. 12 months or less, but more than six months, after the end of the budget year

Source:
Webpage hosting the 2019 Audit Report (accessed on 18 February 2021): <https://www.bpk.go.id/lkpp> or https://www.bpk.go.id/laporan_hasil_pemeriksaan

Executive Summary of 2019 Audit Report (accessed on 18 February 2021): https://www.bpk.go.id/assets/files/lkpp/2019/lkpp_2019_1594712745.pdf

2019 Audit Report Examination Result (accessed on 18 February 2021): https://www.bpk.go.id/assets/files/lkpp/2019/lkpp_2019_1594712816.pdf

Examination of Internal Control System (accessed on 18 February 2021): https://www.bpk.go.id/assets/files/lkpp/2019/lkpp_2019_1594712938.pdf

Examination of Compliance Against Laws (accessed on 18 February 2021): https://www.bpk.go.id/assets/files/lkpp/2019/lkpp_2019_1594713021.pdf

Review on Fiscal Transparency (accessed on 18 February 2021): https://www.bpk.go.id/assets/files/lkpp/2019/lkpp_2019_1594713109.pdf

Review on Fiscal Sustainability (accessed on 18 February 2021): https://www.bpk.go.id/assets/files/lkpp/2019/lkpp_2019_1594713229.pdf

Review on Fiscal Autonomy (accessed on 18 February 2021): https://www.bpk.go.id/assets/files/lkpp/2019/lkpp_2019_1594713274.pdf

Comment:

The 2019 AR comprised of 7 separate documents, with 2 documents relevant for this survey (the Executive Summary and the Examination Result). They were announced by the Supreme Auditors or BPK in 14 July 2020 and the document was immediately available online at the same day as the announcement.

Peer Reviewer

Opinion: Agree

Comments: I checked the meta data of the documents. The documents were created Tue 23 Jun 2020, and last modified on Tue 14 Jul 2020. My checking of the web archive showed that by 11 August 2020, the website of Supreme Audit Agency has published the document. Similarly, I checked the social media of related institutions (MOF, SAA, President, vice President, etc). And the examination showed that The SAA Announced that they finalized the AR by 14 July 2020. The SAA ceremonially submitted the document to the president by 20 July 2020. The MoF published the report by 13 August 2020.

Government Reviewer

Opinion:

AR-3a. If the AR is published, what is the date of publication of the AR?

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

Answer:

14/7/2020

Source:

Webpage hosting the 2019 Audit Report (accessed on 18 February 2021): <https://www.bpk.go.id/lkpp> or https://www.bpk.go.id/laporan_hasil_pemeriksaan

Supreme Auditor official tweet announcing public calls to download the documents on 14 July 2020 (accessed on 18 February 2021): <https://twitter.com/bpkri/status/1282979527124152321>

Comment:

The documents was published at the same time as when the report was announced and ceremoniously handed over to the President.

Peer Reviewer

Opinion: I choose not to review this question

Comments: I could not verify the answer. The SAA twitter link announcing the finalization of the audit provided a link to download the report (https://www.bpk.go.id/laporan_hasil_pemeriksaan#). Unfortunately, there is no time stamp on it. Thus, I could not checked whether the document was available for download on 14/07/2020.

Government Reviewer

Opinion:

AR-3b. In the box below, please explain how you determined the date of publication of the AR.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

There is no timestamp at the webpage hosting the AR documents. Searching at the Web Archive shows that the documents had already been posted by 11 August 2020. From this, we can determine that the documents were published between 14 July 2020, when it was announced, and 11 August 2020. The exact date was able to be determined by looking at the official BPK's tweet dated 14 July 2020 (during the announcement of AR), which calls the public to download the audit report.

Source:

Web Archive showing that the documents was already included at the hosting webpage on 11 August 2020 (accessed on 18 February 2021): <https://web.archive.org/web/20200811000259/https://www.bpk.go.id/lkpp>

Public news on the announcement of AR (accessed on 18 February 2021): <https://www.thejakartapost.com/news/2020/07/21/government-earns-highest-audit-rating-from-bpk-despite-irregularities.html>

Supreme Auditor official tweet announcing public calls to download the documents on 14 July 2020 (accessed on 18 February 2021): <https://twitter.com/bpkri/status/1282979527124152321>

Comment:

The publication date of AR is the same as the latest modification date timestamp included on each AR documents.

Peer Reviewer

Opinion: I choose not to review this question

Comments: The SAA twitter link announcing the finalization of the audit provided a link to download the report (https://www.bpk.go.id/laporan_hasil_pemeriksaan#). Unfortunately, there is no time stamp on it. Thus, I could not checked whether the document was really available for download on 14/07/2020 (unless the researcher really checked the website on the mentioned date).

Government Reviewer

Opinion:

AR-4. If the AR is published, what is the URL or weblink of the AR?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

Answer:

https://www.bpk.go.id/assets/files/lkpp/2019/lkpp_2019_1594712816.pdf

Source:

Webpage hosting the 2019 Audit Report (accessed on 18 February 2021): <https://www.bpk.go.id/lkpp> or https://www.bpk.go.id/laporan_hasil_pemeriksaan

Executive Summary of 2019 Audit Report (accessed on 18 February 2021): https://www.bpk.go.id/assets/files/lkpp/2019/lkpp_2019_1594712745.pdf

2019 Audit Report Examination Result (accessed on 18 February 2021): https://www.bpk.go.id/assets/files/lkpp/2019/lkpp_2019_1594712816.pdf

Examination of Internal Control System (accessed on 18 February 2021): https://www.bpk.go.id/assets/files/lkpp/2019/lkpp_2019_1594712938.pdf

Examination of Compliance Against Laws (accessed on 18 February 2021): https://www.bpk.go.id/assets/files/lkpp/2019/lkpp_2019_1594713021.pdf

Review on Fiscal Transparency (accessed on 18 February 2021): https://www.bpk.go.id/assets/files/lkpp/2019/lkpp_2019_1594713109.pdf

Review on Fiscal Sustainability (accessed on 18 February 2021): https://www.bpk.go.id/assets/files/lkpp/2019/lkpp_2019_1594713229.pdf

Review on Fiscal Autonomy (accessed on 18 February 2021): https://www.bpk.go.id/assets/files/lkpp/2019/lkpp_2019_1594713274.pdf

Comment:

There are 7 reports released by BPK related to the government's financial management. Two of them are the most relevant related to this survey: The Executive Summary and the Examination Result.

The link used to answer this question refers to the Examination Result.

Peer Reviewer

Opinion: Agree

Comments: Although the answer was specific, I agree with the researcher's answer. The link where we can find all the audit reports is:

<https://www.bpk.go.id/lkpp>

Government Reviewer

Opinion:

AR-5. If the AR is published, are the numerical data contained in the AR available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the AR is not publicly available, therefore its machine readability cannot be assessed.

Answer:

c. No

Source:

Webpage hosting the 2019 Audit Report (accessed on 18 February 2021): <https://www.bpk.go.id/lkpp> or

https://www.bpk.go.id/laporan_hasil_pemeriksaan

Executive Summary of 2019 Audit Report (accessed on 18 February 2021):

https://www.bpk.go.id/assets/files/lkpp/2019/lkpp_2019_1594712745.pdf

2019 Audit Report Examination Result (accessed on 18 February 2021): https://www.bpk.go.id/assets/files/lkpp/2019/lkpp_2019_1594712816.pdf

Examination of Internal Control System (accessed on 18 February 2021): https://www.bpk.go.id/assets/files/lkpp/2019/lkpp_2019_1594712938.pdf

Examination of Compliance Against Laws (accessed on 18 February 2021):

https://www.bpk.go.id/assets/files/lkpp/2019/lkpp_2019_1594713021.pdf

Review on Fiscal Transparency (accessed on 18 February 2021): https://www.bpk.go.id/assets/files/lkpp/2019/lkpp_2019_1594713109.pdf

Review on Fiscal Sustainability (accessed on 18 February 2021): https://www.bpk.go.id/assets/files/lkpp/2019/lkpp_2019_1594713229.pdf

Review on Fiscal Autonomy (accessed on 18 February 2021): https://www.bpk.go.id/assets/files/lkpp/2019/lkpp_2019_1594713274.pdf

Comment:

All Audit Reports are in pdf format. No machine-readable data can be found.

Peer Reviewer

Opinion: Agree

Comments: it is clear.

Government Reviewer

Opinion:

AR-6a. If the AR is not publicly available, is it still produced?

If the AR is not considered publicly available under the OBS methodology (and thus the answer to Question AR-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question AR-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

The document is publicly available.

Peer Reviewer

Opinion: Agree

Comments: The document is publicly available

Government Reviewer

Opinion:

AR-6b. If you selected option "c" or "d" in question AR-6a, please specify how you determined whether the AR was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question AR-6a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

AR-7. If the AR is produced, please write the full title of the AR.

For example, a title for the Audit Report could be "Annual General Reports of the Controller and Auditor General." If the document is not produced at all, researchers should mark this question "n/a."

Answer:

Laporan Hasil Pemeriksaan atas Laporan Keuangan Pemerintah Pusat Tahun 2019: Laporan Hasil Pemeriksaan atas Laporan Keuangan

Source:

The first page of the Examination Result document displays the title (accessed on 18 February 2021):
https://www.bpk.go.id/assets/files/lkpp/2019/lkpp_2019_1594712816.pdf

Comment:

The official title can be translated as "Reports on Examination Result on 2019 Central Government's Financial Report: Examination Result on Financial Report".

Peer Reviewer

Opinion: Agree

Comments: The report consist of seven books 1. Ringkasan Eksekutif (executive summary) 2. Laporan Keuangan Audited (Examination Result on Financial Report), the one referred by the researcher 3. LHP Sistem Pengendalian Intern (examination of internal control system) 4. Laporan Hasil Pemeriksaan Kepatuhan (report of examination on obedience) 5. Laporan Hasil Reviu atas Pelaksanaan Transparansi Fiskal (Report of Review on implementation of fiscal transparency) 6. Laporan Hasil Reviu atas Kestinambungan Fiskal (Report of Review on fiscal continuity) 7. Laporan Hasil Reviu atas Kemandirian Fiskal (Report of Review on fiscal independency)

Government Reviewer

Opinion:

AR-8. Is there a "citizens version" of the AR?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.

Answer:

b. No

Source:

Comment:

There was no citizens version of the AR can be found.

Peer Reviewer

Opinion: Agree

Comments: it is clear

Government Reviewer

Opinion:

GQ-1a. Are there one or more websites or web portals for disseminating government fiscal information? If yes, please provide the necessary links in the comment/citation.

GQ-1a asks the researcher to list any government websites or portals where fiscal information can be found. For example, in New Zealand the Treasury website (<http://www.treasury.govt.nz/>) hosts important budget-related information, including the Pre-Budget Statement, the Executive's Budget Proposal, the Citizens Budget, In-Year Reports, the Mid-Year Review, and the Year-End Report. In addition, New Zealand's Parliamentary Counsel Office (<http://www.legislation.govt.nz/>) posts the Enacted Budget while the Controller and Auditor-General website (<http://www.oag.govt.nz/>) publishes the annual Audit Report. The New Zealand researcher would provide the links to each of these sites. Other countries have developed portals that include fiscal information, though not in the "documents" format. For example, these portals have been created by Mexico (<https://www.transparenciapresupuestaria.gob.mx/>) and Brazil (<http://www.portaltransparencia.gov.br/>). Some countries have both a website and a portal. The Brazilian government, for example, apart from the Transparency Portal, has a dedicated website for the federal budget, where all key documents and other information can be found (www.orcamentofederal.gov.br). Researchers should include details about all of the relevant websites and/or portals that can be used to access budget information.

Answer:

a. Yes

Source:

State Budget Data Portal (accessed on 18 February 2021): <http://www.data-apbn.kemenkeu.go.id/>

Ministry of Finance's website (accessed on 18 February 2021): <https://www.kemenkeu.go.id/>

Budget Directorate's website (accessed on 18 February 2021): <http://www.anggaran.kemenkeu.go.id/in/home>

Fiscal Policy Agency's website (accessed on 18 February 2021): <https://fiskal.kemenkeu.go.id/>

Treasury Directorate's website (accessed on 18 February 2021): <https://www.djpbk.kemenkeu.go.id/portal/>

Comment:

The Ministry of Finance has their own budget data portal which can be accessed at <http://www.data-apbn.kemenkeu.go.id/>. Other than machine-readable data, the website also hosts some budget documents as well. However, the website does not seem to be organized and it is difficult to navigate. Information found on this portal also does not seem to be properly updated nor complete.

The Ministry of Finance's website is the primary place to look for government's fiscal information. A webpage nesting some budget documents (EBP, EB, CB) can be found at <https://www.kemenkeu.go.id/informasi-publik/uu-apbn-dan-nota-keuangan/>. Meanwhile, a narrative monthly report is also nested at <https://www.kemenkeu.go.id/publikasi/apbn-kita/>.

Some documents can only be found when navigating to the MoF's sub-agency's websites. For example, the Pre-Budget Statement can only be found on Fiscal Policy Agency's website and some In-Year Reports on Treasury Directorate Website.

Peer Reviewer

Opinion: Agree

Comments: they even use social medias, such as twitter and facebook.

Government Reviewer

Opinion:

GQ-1b. On these websites/portals, can revenue and/or expenditure data for the current fiscal year be downloaded as a consolidated, machine readable file (or set of files)? If yes, please provide the necessary links in the comment/citation. For more information on machine readability, see: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

GQ-1b, GQ-1c, and GQ-1d ask about whether governments publish specific types of content on their websites/portals: (a) consolidated files that contain disaggregated revenue and/or expenditure information for the current fiscal year; (b) consolidated files that contain disaggregated revenue and/or expenditure information for multiple years in consistent formats; and (c) infographics/visualizations or other similar tools used to simplify data access and analysis. Researchers should provide the links to relevant webpages and some explanations of what they contain.

Answer:

a. Yes, both revenue and expenditure data can be downloaded as a consolidated file

Source:

Ministry of Finance's budget data portal (accessed on 18 February 2021): <http://data-apbn.kemenkeu.go.id/>

Infographics website at the Ministry of Finance's website (accessed on 18 February 2021): <https://www.kemenkeu.go.id/publikasi/infografik/>

Infographics website at the Budget Directorate's website (accessed on 18 February 2021): <http://www.anggaran.kemenkeu.go.id/in/post/infografis>

Comment:

Information on revenue and expenditure which can be downloaded and in machine-readable formats can be found at the MoF's budget data portal at <http://data-apbn.kemenkeu.go.id/>. The front page of the portal contains links to some downloadable key budget information which includes summary, revenue, expenditure and thematic expenditure data (subsidy, intergovernmental transfer, education budget, health budget, infrastructure budget, and food sustainability). Other data can be found on "Lain-Lain" (others) category, or using the search function.

Meanwhile, data on infographics are scattered around the Ministry of Finance's or its sub-agencies', despite having their own infographics section.

Peer Reviewer

Opinion: Agree

Comments: You can download the files. Unfortunately, the data was not in detailed. Revenue: <http://data-apbn.kemenkeu.go.id/Dataset/Details/1038>

Government Reviewer

Opinion:

GQ-1c. On these websites/portals, can disaggregated revenue and/or expenditure data in consolidated, machine readable files be downloaded for multiple years in consistent formats? If yes, please provide the necessary links and details in the comment/citation. For more information on machine readability, see: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

Answer:

a. Yes, both revenue and expenditure data can be downloaded for multiple years in consistent formats

Source:

Revenue data for multiple years in Excel format, categorized by source (accessed on 18 February 2021): <http://data-apbn.kemenkeu.go.id/Dataset/Topics/2>

Expenditure data for multiple years in Excel format, categorized by economic, function, and administration (accessed on 18 February 2021): <http://data-apbn.kemenkeu.go.id/Dataset/Topics/6>

A detailed expenditure data in csv and Excel format, and user-customized (accessed on 18 February 2021): <http://query.data-apbn.kemenkeu.go.id/>

Comment:

The budget data portal hosts disaggregated revenue and expenditure data in multiple years and in consistent format. A consolidated information on revenue can be found when clicking the relevant links at the front page of the portal ("Belanja PEM Pusat" for Expenditure and "Pendapatan Negara" for Revenue).

A very detailed expenditure data can be exported to csv or Excel format using the tools available at their Query tab (<http://query.data-apbn.kemenkeu.go.id/>). At this Query page, users can specify which level of information they want, including on how to display them.

Peer Reviewer

Opinion: Agree

Comments: it is correct, the files are in excell. However, the data in the query feature are not in details.

Government Reviewer

Opinion:

GQ-1d. On these websites/portals, are infographics/visualizations or other similar tools used to simplify data access and analysis? If yes, please provide the necessary links and details in the comment/citation.

Answer:

a. Yes

Source:

Visualizations on 2020 State Budget (accessed on 18 February 2021): <https://www.kemenkeu.go.id/apbn2020>

Infographics website at the Ministry of Finance's website (accessed on 18 February 2021): <https://www.kemenkeu.go.id/publikasi/infografik/>

Infographics website at the Budget Directorate's website (accessed on 18 February 2021): <http://www.anggaran.kemenkeu.go.id/in/post/infografis>

Ministry of Finance's Citizens Budget portal, not updated (accessed on 18 February 2021): <https://www.kemenkeu.go.id/dataapbn>

State Budget simulations in a game form (accessed on 18 February 2021) <http://simulasiapbn.kemenkeu.go.id/>

Thematic visualizations on state budget (accessed on 18 February 2021): <http://visual.kemenkeu.go.id/>

Simulation of tax payment contribution for the state budget (accessed on 18 February 2021): <https://www.kemenkeu.go.id/alokasipajakmu>

Comment:

Data visualizations and infographics are scattered within the Ministry of Finance's website its sub-agencies' websites, despite having their own dedicated page for this.

The Ministry of Finance now also has an interactive section on its website (navigate to "Publikasi" then choose "interaktif"), which simplify budget data while providing education on state budget management as well.

Peer Reviewer

Opinion: Agree

Comments: I checked the sites...they are working

Government Reviewer

Opinion:

GQ-2. Are there laws in place guiding public financial management and/or auditing? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where the law(s) contains specific provisions for budget transparency and/or participation.

GQ-2 asks about the existence of any national laws governing public financial management and auditing. These may include a public finance act, a section of the constitution, or an organic budget law. In some countries, fiscal responsibility legislation may also be relevant. For example, the Kenya researcher may include the link to its Public Finance Management Act, 2012 (<http://kenyalaw.org:8181/exist/kenyalex/actview.xql?actid=No.%2018%20of%202012>), and the Macedonian researcher may include a link to its State Audit Law (<https://www.finance.gov.mk/files/u11/Audit%20law.pdf>). Researchers should provide links to websites where such laws are published, if possible, or an electronic copy of the law itself. They should also indicate if and where (e.g. which article) these laws include specific provisions for budget transparency and citizen participation in budget processes.

Answer:

a. Yes

Source:

Law No.17 of 2003 Article 3(1) on State Finance stated transparency as one of the many principle guiding the State Finance (accessed on 18 February 2021): <https://jdih.kemenkeu.go.id/download/b68b5c37-70a6-453a-b038-8e62ca2f9ea2/17TAHUN2003UU.pdf>

Law No.14 of 2008 on Public Information Disclosure (accessed on 18 February 2021): <https://jdih.kemenkeu.go.id/FullText/2008/14TAHUN2008UU.HTM>

The 2019 Review on Fiscal Transparency, section 1.4(a) page 7 specify their reference for fiscal transparency guidelines (accessed on 18 February 2021): https://www.bpk.go.id/assets/files/lkpp/2019/lkpp_2019_1594713109.pdf

Law No.15 of 2004 on Examination on the Management and Accountability of State Financial explicitly mentioned publication of Audit Reports in Article 19(1) and that their examination must include inputs from the public in Article 8 (accessed on 18 February 2021): <https://jdih.kemenkeu.go.id/FullText/2004/15Tahun2004UU.HTM>

Comment:

The State Finance Law (Law No.17 of 2003) Article 3(1) stated that "the State Finance is managed in an orderly manner, complies with laws and regulations, is efficient, economical, effective, transparent, and accountable by paying attention to a sense of justice and propriety". However, there is no specific regulation guiding central government's transparency except a blanket disclosure on all information held by public agencies which serves public interest in Law No.14 of 2008 on Public Information Disclosure.

This lack of provisions is reflected in the Supreme Auditor's annual Review on Fiscal Transparency which is published along with the Audit Report. The reviews stated that they based their transparency criteria on international guidelines and did not refer to any national regulations. The guidelines were FTC 2014, IMF Manual on Fiscal Transparency, IMF Fiscal Transparency Handbook, IMF's fiscal transparency review on other states, and international best practices.

Only Audit Reports are explicitly mentioned that their reports should be made public (Law No.15 of 2004 Article 19(1)) and must include inputs from the public (Law No. 15 of 2004 Article 8).

Peer Reviewer

Opinion: Agree

Comments: I agree with the answer. But I would like to add that Transparency and Accountability of state finance is regulated by the following regulations 1. Article 23 of Indonesian constitution (UUD 1945) 2. Article 3 law 17/2003 on state finance (Keuangan negara) 3. Article 55 and 56 law 1/2004 on State treasury (Perbendaharaan negara) 4. Article 1 & 2 law 15/2004 Examination of Management and Responsibility of state finance (Pemeriksaan atas Pengeloan dan Tanggung Jawab Keuangan Negara) 5. Government Regulation No.71/2010 on government Account standard (Standar Akuntansi Pemerintah)

Government Reviewer

Opinion:

GQ-3. Is there at least one additional law regulating: (1) access to information; (2) government transparency; or (3) citizens participation? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where these laws contain specific provisions for budget transparency and/or participation.

The third and last question asks researchers to list any additional laws regulating access to information, transparency, or citizens' participation that are relevant for the promotion of budget transparency and citizen participation in budget processes. These might include legislation related to access to information, to planning processes, or to public administration more generally. India's Right to Information Act of 2005 (<https://www.ncess.gov.in/facilities/central-public-information-officer/rti-act-details.html>) is an example of this type of law. More information on access to information legislation (constitutional provisions, laws, and regulations), including examples of model laws, can be found here: <http://www.right2info.org/laws/constitutional-provisions-laws-and-regulations#section-1>.

Answer:

a. Yes

Source:

Law No.14 of 2008 on Public Information Disclosure (accessed on 18 February 2021):
<https://jdih.kemenkeu.go.id/FullText/2008/14TAHUN2008UU.HTM>

Government Regulation No.61 of 2010 (accessed on 18 February 2021): <https://jdih.kemenkeu.go.id/FullText/2010/61TAHUN2010PP.HTM>

Law No.25 of 2004 on National Development Planning System (accessed on 18 February 2021):
<https://jdih.kemenkeu.go.id/FullText/2004/25Tahun2004UU.HTM>

Comment:

On transparency and access to information, there is a blanket regulation through Law No.14 of 2008 on Public Information Disclosure which orders all public entities to provide, deliver and/or publish public information under its authority to any public information request, except those exempted by regulations (Article 7). This law is further reinforced by Government Regulation No.61 of 2010 which detailed public accessibility to those information.

There is no specific provision guiding public participation in state finance. Public participation is limited to the drafting of the annual government workplan (Law No.25 of 2004 on National Development Planning System). This process ended before the drafting of Pre-Budget Statement.

Peer Reviewer

Opinion: Agree

Comments: I agree with the answer.

Government Reviewer

Opinion:

1. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?

GUIDELINES:

Question 1 addresses the presentation of expenditure by administrative unit. This information indicates which government entity (ministry, department, or agency, or MDAs) will be responsible for spending the funds and, ultimately, held accountable for their use.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all administrative units, accounting for all expenditures, in the budget year. To answer "b," the administrative units shown individually, in the Executive's Budget Proposal or its supporting documentation, must account for at least two-thirds of all expenditures in the budget year. In other words, the sum of the expenditures assigned to the individual MDAs (education, health, infrastructure, interior, defense, etc.) must account for at least two-thirds of the total expenditure budgeted for that particular year. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents administrative units that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by administrative unit.

Answer:

a. Yes, administrative units accounting for all expenditures are presented.

Source:

The 2021 Executive Budget Proposal (EBP), also titled "Buku II: Nota Keuangan Beserta RAPBN Tahun Anggaran 2021" (Book II: Financial Note and Executive Budget Proposal for 2021 Budget Year):
<https://www.kemenkeu.go.id/media/15868/buku-ii-nota-keuangan-beserta-rapbn-ta-2021.pdf>

Accompanying document to the 2021 EBP which contains details of expected major outputs and program budget for every administrative unit, and the source of fund. This book is also titled as "Book III: Himpunan Rencana Kerja Anggaran Kementerian dan Lembaga" (Compilation of Budget Workplan of Ministry and Agency):
<https://www.kemenkeu.go.id/media/15867/buku-iii-himpunan-rka-kl-ta-2021.pdf>

Comment:

Expenditure by administrative unit (ministry and non-ministry) can be found explained on section 3.2.1.1 (page 3-7 to 3-38). A summary table can be found in table 3.3 (page 3-16) and at the Annex/Lampiran section table 6 (page 6-8). More details can be found in the accompanying document "Buku III: Himpunan RKA/KL" (Book III: Compilation of Budget Workplan)

Peer Reviewer

Opinion: Agree

Comments: the answer is correct

Government Reviewer

Opinion:

2. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by functional classification?

GUIDELINES:

Question 2 addresses the presentation of expenditure by functional classification. This classification indicates the programmatic purpose, sector, or objective for which the funds will be used, such as health, education, or defense. Administrative units are not necessarily aligned with functional classifications. For instance, in one country all functions connected with water supply (which fall into the "Housing" function) may be undertaken by a single government agency, while in another country they may be distributed across the Ministries of Environment, Housing, and Industrial Development. In the latter case, three ministries have programs addressing water supply, so three ministries contribute to one function. Similarly, some administrative units may conduct activities that cut across more than one function. For instance, in the example above, some programs of the Ministry of Environment would also be classified in the "environmental protection" function.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for the budget year organized by functional classification.

Answer:

a. Yes, expenditures are presented by functional classification.

Source:

The 2021 Executive Budget Proposal (EBP), also titled "Buku II: Nota Keuangan Beserta RAPBN Tahun Anggaran 2021" (Book II: Financial Note and Executive Budget Proposal for 2021 Budget Year):

<https://www.kemenkeu.go.id/media/15868/buku-ii-nota-keuangan-beserta-rapbn-ta-2021.pdf>

Comment:

Expenditure by functional classification can be found explained on section 3.2.1.2 (page 3-38 to page 3-56). A summary table can be found in the Annex/Lampiran section table 4 (page 4).

Peer Reviewer

Opinion: Agree

Comments: the answer is correct

Government Reviewer

Opinion:

3. If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by functional classification, is the functional classification compatible with international standards?

GUIDELINES:

Question 3 asks whether a country's functional classification meets international standards. To answer "a," a country's functional classification must be aligned with the OECD and the UN's Classification of the Functions of Government (COFOG), or provide a cross-walk between the national functional

presentation and COFOG.

The OECD Best Practices for Budget Transparency can be viewed at <http://www.oecd.org/gov/budgeting/Best%20Practices%20Budget%20Transparency%20-%20complete%20with%20cover%20page.pdf>

COFOG can be viewed at https://unstats.un.org/unsd/publication/SeriesM/SeriesM_84E.pdf or at <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/ch6ann.pdf>.

Answer:

a. Yes, the functional classification is compatible with international standards.

Source:

The 2021 Executive Budget Proposal (EBP), also titled "Buku II: Nota Keuangan Beserta RAPBN Tahun Anggaran 2021" (Book II: Financial Note and Executive Budget Proposal for 2021 Budget Year):

<https://www.kemenkeu.go.id/media/15868/buku-ii-nota-keuangan-beserta-rapbn-ta-2021.pdf>

Comment:

The functional classification is compatible with international standards, with separation between Religion and Tourism function.

Peer Reviewer

Opinion: Agree

Comments: Agree with the comment. And the order is a bit different. A. 701 GENERAL PUBLIC SERVICES B. 702 DEFENSE C. 703 PUBLIC ORDER AND SAFETY D. 704 ECONOMIC AFFAIRS E. 707 HEALTH F. 705 ENVIRONMENTAL PROTECTION G. 706 HOUSING AND COMMUNITY AMENITIES H. 708 RECREATION, CULTURE, AND I. RELIGION J. 709 EDUCATION K. 710 SOCIAL PROTECTION

Government Reviewer

Opinion:

4. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by economic classification?

GUIDELINES:

Question 4 asks whether the Executive's Budget Proposal or its supporting documentation presents expenditures for the budget year organized by economic classification. Economic classification provides information on the nature of the expenditure, such as whether funds are being used to pay for wages and salaries, capital projects, or social assistance benefits. Please note that a presentation of expenditures by current and capital expenditures without additional disaggregation or detail will not qualify as an economic classification.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for the budget year organized by economic classification.

Answer:

a. Yes, expenditures are presented by economic classification.

Source:

The 2021 Executive Budget Proposal (EBP), also titled "Buku II: Nota Keuangan Beserta RAPBN Tahun Anggaran 2021" (Book II: Financial Note and Executive Budget Proposal for 2021 Budget Year):

<https://www.kemenkeu.go.id/media/15868/buku-ii-nota-keuangan-beserta-rapbn-ta-2021.pdf>

Comment:

Expenditure by economic classification can be found shortly explained on Boks 3.2 (page 3-56 to page 3-57). A summary table can be found in the Annex/Lampiran section table 5 (page 5).

Peer Reviewer

Opinion: Agree

Comments: I m in line with the comment.

Government Reviewer

Opinion:

5. If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by economic classification, is the economic classification compatible with international standards?

GUIDELINES:

Question 5 asks whether a country's economic classification meets international standards. To answer "a," a country's economic classification must be consistent with the International Monetary Fund's (IMF) 2001 Government Finance Statistics (GFS). The GFS economic classification is presented here: <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf>. To learn more about Government Finance Statistics also refer to the entire IMF 2001 GFS manual (<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf>).

Answer:

a. Yes, the economic classification is compatible with international standards.

Source:

The 2021 Executive Budget Proposal (EBP), also titled "Buku II: Nota Keuangan Beserta RAPBN Tahun Anggaran 2021" (Book II: Financial Note and Executive Budget Proposal for 2021 Budget Year):
<https://www.kemenkeu.go.id/media/15868/buku-ii-nota-keuangan-beserta-rapbn-ta-2021.pdf>

Comment:

The economic classification is compatible with international standards

Peer Reviewer

Opinion: Agree

Comments: It is compatible with international standard, but incomplete. Out of 8 categories, the budget only use 4. 1. Belanja Pegawai (21 Compensation of employees [GFS]) 2. Belanja Barang (22 Use of goods and services) 3. Belanja Modal (23 Consumption of fixed capital [GFS]) *4. Pembayaran Bunga Utang (24 Interests [GFS]) *5. Subsidi (25 Subsidies) 4. Bantuan Sosial (27 Social benefits [GFS])

Government Reviewer

Opinion:

Researcher Response

Table 5 of the annex shows that the government *have used all 8 economic classifications as specified by the GFS Economic Classification (the stars shows the missing items from PR comment) 1. Belanja Pegawai (21 Compensation of employees [GFS]) 2. Belanja Barang (22 Use of goods and services) 3. Belanja Modal (23 Consumption of fixed capital [GFS]) *4. Pembayaran Bunga Utang (24 Interests [GFS]) *5. Subsidi (25 Subsidies) *6. Belanja Hibah (26 Grants) 7. Bantuan Sosial (27 Social benefits [GFS]) *8. Belanja Lain-Lain (28 Other Expense)

6. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the budget year?

GUIDELINES:

Question 6 asks whether expenditures are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should treat the term "program" as meaning any level of detail below an administrative unit – that is, any programmatic grouping that is below the ministry, department, or agency level. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, in the budget year. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures in the budget year. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

Budget decisions for the upcoming year can also affect the parameters of future budgets. It is therefore useful to estimate revenues and expenditures for multi-year periods, understanding that these estimates might be revised as circumstances change. Sometimes referred to as a Medium Term Expenditure Framework (MTEF), a three-year period – that is, the budget year plus two more years – is generally considered an appropriate horizon for budgeting and planning.

Answer:

a. Yes, programs accounting for all expenditures are presented.

Source:

The 2021 Executive Budget Proposal (EBP), also titled "Buku II: Nota Keuangan Beserta RAPBN Tahun Anggaran 2021" (Book II: Financial Note and Executive Budget Proposal for 2021 Budget Year):

<https://www.kemenkeu.go.id/media/15868/buku-ii-nota-keuangan-beserta-rapbn-ta-2021.pdf>

Accompanying document to the 2021 EBP called "Book III: Himpunan Rencana Kerja Anggaran Kementerian dan Lembaga" (Compilation of Budget Workplan of Ministry and Agency), contains the details of individual programs for every administrative unit:

<https://www.kemenkeu.go.id/media/15867/buku-iii-himpunan-rka-kl-ta-2021.pdf>

Comment:

Highlighted individual programs are explained throughout section 3 and 4. A list of program groups is also displayed in the second part of Table 7 of Annex/Lampiran section (page 28-35). For example, in page 28 of Annex under "Kemenlu" (Ministry of Foreign Affairs/MoFA) shows 5 'program groups' that the ministry is running: Diplomacy and International Cooperation, Indonesian Roles and Leadership in Multilateral Cooperation, Protection of Indonesian Citizens Abroad and Public Service, Enforcement of Sovereignty and International Laws and Treaties, and Management Support.

More details can be found in the accompanying document "Buku III: Himpunan RKA/KL" (Book III: Compilation of Budget Workplan). For example, the details for MoFA can be found in Section BA 011 (page 32-38). The table on page 35-38 shows which MoFA unit is running which program groups and function. For example, the unit "Sekretariat Jenderal" (Secretariat General) is running 1 function called "Pelayanan Umum" (General Service) and 3 different program groups.

Peer Reviewer

Opinion: Agree

Comments: adding to the researcher's comment.. In general, each unit within a ministry is responsible to a program. However, few units responsible for 2 or more programs.

Government Reviewer

Opinion:

7. Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 7 asks if multi-year expenditure estimates are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates by all three of the expenditure classifications for at least two years beyond the budget year. To answer "b," multi-year expenditure estimates must be presented by two of these three classifications. A "c" answer applies if multi-year expenditure estimates are presented by one of the three classifications. Answer "d" applies if multi-year expenditure estimates are not presented by any of the three classifications.

Answer:

b. Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.

Source:

The 2021 Executive Budget Proposal (EBP), also titled "Buku II: Nota Keuangan Beserta RAPBN Tahun Anggaran 2021" (Book II: Financial Note and Executive Budget Proposal for 2021 Budget Year):

<https://www.kemenkeu.go.id/media/15868/buku-ii-nota-keuangan-beserta-rapbn-ta-2021.pdf>

Accompanying document to the 2021 EBP which contains details of expected major outputs and program budget for every administrative unit, and the source of fund. This book is also titled as "Book III: Himpunan Rencana Kerja Anggaran Kementerian dan Lembaga" (Compilation of Budget Workplan of Ministry and Agency):

<https://www.kemenkeu.go.id/media/15867/buku-iii-himpunan-rka-kl-ta-2021.pdf>

Comment:

Multi-year expenditures beyond 2021 (until 2024) are explained in section 3.2.2, but not for all classification. Explanation for Administrative classification can be found on section 3.2.3.1 (page 3-61 to 3-64), while functional classification on section 3.2.3.2 (page 3-64 to 3-66).

More details can be found in the accompanying document "Buku III: Himpunan RKA/KL" (Book III: Compilation of Budget Workplan), where expenditures beyond 2021 (up to 2024) are presented for each administrative unit. The expenditure are disaggregated according to function and program, then further adding the source of fund. The figures shown in Book III is presented for all administrative unit in the central government.

No information is found on multi-year estimates by economic classification.

Peer Reviewer

Opinion: Agree

Comments: I cant find economic classification of the multi year budget

Government Reviewer

Opinion:

7b. Based on the response to Question 7, check the box(es) to identify which expenditure classifications have estimates for a multi-year period in the Executive's Budget Proposal?

Answer:

Administrative classification

Functional classification

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: there is no economic clasification

Government Reviewer

Opinion:

8. Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by program?

GUIDELINES:

Question 8 asks if multi-year expenditure estimates are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaille. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for at least two years beyond the budget year. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures over the multi-year period. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents multi-year estimates for programs that account for less than two-thirds of expenditures. Answer "d" applies if multi-year estimates are not presented by program.

Revenues generally are separated into two major categories: "tax" and "non-tax" revenues. Taxes are compulsory transfers that result from government exercising its sovereign power. The largest sources of tax revenue in some countries are taxes on personal and business income and taxes on goods and services, such as sales or value-added taxes. The category of non-tax revenues is more diverse, ranging from grants from international institutions and foreign governments to funds raised through the sale of government-provided goods and services. Note that some forms of revenue, such as contributions to social security funds, can be considered either a tax or non-tax revenue depending on the nature of the approach to these contributions. Particularly because different revenues have different characteristics, including who bears the burden of paying the tax and how collections are affected by economic conditions, it is helpful

when estimates for revenues are disaggregated and displayed based on their sources.

For more information, please refer to the 2001 GFS manual, in particular Appendix 4 (<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf>).

Answer:

a. Yes, multi-year estimates for programs accounting for all expenditures are presented.

Source:

Accompanying document to the 2021 EBP which contains details of expected major outputs and program budget for every administrative unit, and the source of fund. This book is also titled as "Book III: Himpunan Rencana Kerja Anggaran Kementerian dan Lembaga" (Compilation of Budget Workplan of Ministry and Agency):

<https://www.kemenkeu.go.id/media/15867/buku-iii-himpunan-rka-kl-ta-2021.pdf>

Comment:

Program expenditures beyond 2021 can be found in the accompanying document "Buku III: Himpunan RKA/KL" (Book III: Compilation of Budget Workplan).

Peer Reviewer

Opinion: Agree

Comments: it provide indication of budget until 2024

Government Reviewer

Opinion:

9. Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of tax revenue (such as income tax or VAT) for the budget year?

GUIDELINES:

Question 9 assesses the degree to which the individual sources of "tax" revenue are disaggregated in the budget. The largest sources of tax revenue in some countries are taxes on personal and business income and taxes on goods and services, such as sales or value-added taxes.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present all individual sources of tax revenue for the budget year, and "other" or "miscellaneous" revenue must account for three percent or less of all tax revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present individual sources of tax revenue that when combined account for at least two-thirds of all tax revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents individual sources of tax revenue that account for less than two-thirds of tax revenues. Answer "d" applies if individual sources of tax revenue are not presented.

Answer:

a. Yes, individual sources of tax revenue accounting for all tax revenue are presented.

Source:

The 2021 Executive Budget Proposal (EBP), also titled "Buku II: Nota Keuangan Beserta RAPBN Tahun Anggaran 2021" (Book II: Financial Note and Executive Budget Proposal for 2021 Budget Year):

<https://www.kemenkeu.go.id/media/15868/buku-ii-nota-keuangan-beserta-rapbn-ta-2021.pdf>

Comment:

Individual sources of tax revenue are explained in Section 2.2.1 (page 2-4 to 2-24). Its summary can be found in Table 2.1 (page 2-3) and Table 3 (page 3) of Annex section under "Penerimaan Perpajakan" (Tax Revenue). Other Tax Revenue/"Pajak Lainnya" accounts for 0.6% of the total tax revenue, which is sufficient to answer "A".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

10. Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of non-tax revenue (such as grants, property

income, and sales of government-produced goods and services) for the budget year?

GUIDELINES:

Question 10 assesses the degree to which the individual sources of "non-tax" revenue are disaggregated in the budget. The category of non-tax revenues is diverse, and can include revenue ranging from grants from international institutions and foreign governments to funds raised through the sale of government-provided goods and services.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present all individual sources of non-tax revenue for the budget year, and "other" or "miscellaneous" revenue must account for three percent or less of all non-tax revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present individual sources of non-tax revenue that when combined account for at least two-thirds of all non-tax revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents individual sources of non-tax revenue that account for less than two-thirds of non-tax revenues. Answer "d" applies if individual sources of non-tax revenue are not presented.

Answer:

b. Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.

Source:

The 2021 Executive Budget Proposal (EBP), also titled "Buku II: Nota Keuangan Beserta RAPBN Tahun Anggaran 2021" (Book II: Financial Note and Executive Budget Proposal for 2021 Budget Year):

<https://www.kemenkeu.go.id/media/15868/buku-ii-nota-keuangan-beserta-rapbn-ta-2021.pdf>

Comment:

Individual sources of non-tax revenue are explained in Section 2.2.2 (page 2-24 to 2-43). Its summary can be found in Table 2.1 (page 2-3) and Table 3 (page 3) of Annex section under "Penerimaan Negara Bukan Pajak" (Non-Tax Revenue).

The "PNBP Lainnya" or 'Other' categories of non-tax revenue accounts for 20.8% of non-tax revenue. This is after taking into accounts Section 2.2.3 (page 2-36 to 2-43) which details the rationale and identify some of the sources of those 'other' Non-Tax Revenue in Table 2.8 (page 2-38). The amount of unidentifiable 'other' sources is higher than the 3% threshold required to answer "A", thus the answer should be "B".

Peer Reviewer

Opinion: Agree

Comments: Indeed, the "other" non-tax revenue is more than 3%.

Government Reviewer

Opinion:

11. Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for a multi-year period (at least two-years beyond the budget year)?

GUIDELINES:

Question 11 evaluates whether revenue estimates are presented for a multi-year period (at least two years beyond the budget year) by "category," that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of revenues classified by category for at least two years following the budget year in question.

Answer:

a. Yes, multi-year estimates of revenue are presented by category.

Source:

The 2021 Executive Budget Proposal (EBP), also titled "Buku II: Nota Keuangan Beserta RAPBN Tahun Anggaran 2021" (Book II: Financial Note and Executive Budget Proposal for 2021 Budget Year):

<https://www.kemenkeu.go.id/media/15868/buku-ii-nota-keuangan-beserta-rapbn-ta-2021.pdf>

Comment:

Individual sources of non-tax revenue beyond 2021 are explained in Section 2.3 (page 2-44 to 2-49). Although there are no tables showing absolute numbers, graphs shown in this section shows graphic projections of revenue sources for 2022-2024 and it should be enough to answer "A". Graph 2.16 (page 2-45) shows tax and customs revenue projection, Graph 2.17 (page 2-47) shows non-tax revenue projection, and Graph 2.18 (page 2-49) shows grants projection.

Peer Reviewer

Opinion: Agree

Comments: Yes, it is categorized into tax and non-tax revenue. And the projections/estimates are provided as a range (between X amount and Y amount.)

Government Reviewer

Opinion:

12. Does the Executive's Budget Proposal or any supporting budget documentation present estimates for individual sources of revenue presented for a multi-year period (at least two-years beyond the budget year)?

GUIDELINES:

Question 12 evaluates whether revenue estimates for individual sources of revenue are presented for a multi-year period (at least two years beyond the budget year). The question applies to both tax and non-tax revenue.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents multi-year estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" applies if individual sources of revenue are not presented for a multi-year period.

Answer:

c. Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.

Source:

The 2021 Executive Budget Proposal (EBP), also titled "Buku II: Nota Keuangan Beserta RAPBN Tahun Anggaran 2021" (Book II: Financial Note and Executive Budget Proposal for 2021 Budget Year):

<https://www.kemenkeu.go.id/media/15868/buku-ii-nota-keuangan-beserta-rapbn-ta-2021.pdf>

Comment:

Revenue projection beyond 2021 are explained on Section 2.3 until 2024 (page 2-44 to 2-49). However, the narrative only includes explanation on strategy and non-financial forecasts. The section does include graphs which are supposed to represent financial values for an aggregated Tax Revenue, customs, and duties (Graph 2.16, page 2-45), aggregated Non-Tax Revenue (graph 2.17, page 2-47), and Grants (graph 2.18, page 2.18); but these graphs show no data labels which makes it difficult to ascertain the exact amount.

Peer Reviewer

Opinion: Agree

Comments: I crosschecked the answer to the document. the comment is correct.

Government Reviewer

Opinion:

13. Does the Executive's Budget Proposal or any supporting budget documentation present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

GUIDELINES:

Question 13 asks about three key estimates related to borrowing and debt that the budget should include:

- *the amount of net new borrowing required during the budget year;*
- *the central government's total debt burden at the end of the budget year; and*
- *the interest payments on the outstanding debt for the budget year.*

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens and banks and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the IMF.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt

that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present all three estimates of borrowing and debt. For a "b" answer, the Executive's Budget Proposal or its supporting documentation must present two of those three estimates. For a "c" answer, the Executive's Budget Proposal or its supporting documentation must present one of the three estimates. Answer "d" applies no information on borrowing and debt is presented for the budget year.

Answer:

b. Yes, two of the three estimates related to government borrowing and debt are presented.

Source:

The 2021 Executive Budget Proposal (EBP), also titled "Buku II: Nota Keuangan Beserta RAPBN Tahun Anggaran 2021" (Book II: Financial Note and Executive Budget Proposal for 2021 Budget Year):

<https://www.kemenkeu.go.id/media/15868/buku-ii-nota-keuangan-beserta-rapbn-ta-2021.pdf>

Comment:

Narrative explanation on borrowings and debts as financing can be found on Section 5.2.2.1, specifically page 5-16 to 5-20 with its summary in Table 5.2 (page 5-5) and Table 10 (page 38) under the "Pembiayaan Utang" row. Meanwhile, interest payments are explained in the Expenditure section page 3-18 to 3-20 with its summary in table 3.4 (page 3-20).

Deficit (proxy for net new borrowing) is mentioned in several parts of the book, including at Annex/"Lampiran" section Table 2 (page 2)

Neither the main document and the accompanying documents include any estimates on the total debt burden by the end of 2021.

Peer Reviewer

Opinion: Agree

Comments: there is no information regarding estimates of total debt and interest burden by the end of 2021

Government Reviewer

Opinion:

13b. Based on the response to Question 13, check the box(es) below to identify which estimates of government borrowing and debt are presented in the Executive's Budget Proposal:

Answer:

The amount of net new borrowing required during the budget year

The interest payments on outstanding debt for the budget year

Source:

Comment:

Summary of net new borrowings can be found on Table 5.2 (page 5-5) and Table 10 (page 38) of Annex section, both under "Pembiayaan Utang". Meanwhile, estimates on interest payments can be found on page 3-18 to 3-20 with its summary in table 3.4 (page 3-20).

Peer Reviewer

Opinion: Agree

Comments: the comment is consistent with the facts in the document

Government Reviewer

Opinion:

14. "Does the Executive's Budget Proposal or any supporting budget documentation present information related to the composition of the total debt outstanding at the end of the budget year?"

(The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)"

GUIDELINES:

Question 14 focuses on the composition of government debt at the end of the budget year, asking whether "core" information related to its composition is presented. These core components include:

- interest rates on the debt;
- maturity profile of the debt; and
- whether the debt is domestic or external.

The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 13, domestic debt is held by a country's citizens, banks, and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country's debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.

Beyond these core elements, a government may also provide additional information related to the composition of its debt, including for instance: whether interest rates are fixed or variable; whether debt is callable; the currency of the debt; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); an analysis of the risk associated with the debt; and where appropriate, what the debt is being used to finance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to the composition of government debt at the end of the budget year as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on the composition of the debt outstanding at the end of the budget year.

Answer:

d. No, information related to composition of total debt outstanding is not presented.

Source:

The 2021 Executive Budget Proposal (EBP), also titled "Buku II: Nota Keuangan Beserta RAPBN Tahun Anggaran 2021" (Book II: Financial Note and Executive Budget Proposal for 2021 Budget Year):

<https://www.kemenkeu.go.id/media/15868/buku-ii-nota-keuangan-beserta-rapbn-ta-2021.pdf>

Comment:

There is no information can be found related to the expected total debt outstanding for 2021. Information on outstanding budget can only be found up to 2020 (the running fiscal year).

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, information is presented, but it excludes some core elements.

Comments: interest rates on the debt: absent maturity profile of the debt: absent whether the debt is domestic or external: Table 5.3 (by instrument, include foreign & domestic) and Table 5.4 (by currency) at page 5-6

Government Reviewer

Opinion:

Researcher Response

Noted the PR comments. However, the caption under Table 5.3 and Table 5.4 informed that the figures shown for 2020 is only until June 2020. This question relates to the outstanding level of debt by the end of the year, where a projection can be used. Therefore, I maintained my answer to "D".

14b. Based on the response to Question 14, check the box(es) to identify which elements of the composition of the total debt outstanding are are presented in the Executive's Budget Proposal:

Answer:

None of the above

Source:

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: interest rates on the debt: absent maturity profile of the debt: absent whether the debt is domestic or external: Table 5.3 (by instrument, include foreign & domestic) and Table 5.4 (by currency) at page 5-6

Comments: interest rates on the debt: absent maturity profile of the debt: absent whether the debt is domestic or external: Table 5.3 (by instrument, include foreign & domestic) and Table 5.4 (by currency) at page 5-6

Government Reviewer

Opinion:

Researcher Response

Noted PR answer. As explained before, the caption below Table 5.3 and Table 5.4 informed that the 2020 figure is only until June 2020, instead of project until the end of the year.

15. "Does the Executive's Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the budget projections are based?"

(The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)"

GUIDELINES:

Question 15 focuses on the macroeconomic forecast that underlies the budget's revenue and expenditure estimates, asking whether "core" information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:

- *nominal GDP level;*
- *inflation rate;*
- *real GDP growth; and*
- *interest rates.*

While the core macroeconomic information should be a standard feature of the Executive's Budget Proposal, the importance of some types of macroeconomic assumptions may vary from country to country. For example, the budget estimates of some countries are particularly affected by changes in the price of oil and other commodities.

Beyond these core elements, some governments also provide additional information related to the economic outlook, including for instance: short and long-term interest rates; rate of employment and unemployment; GDP deflator; price of oil and other commodities; current account; exchange rate; and composition of GDP growth.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to the macroeconomic forecast as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the macroeconomic forecast is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the macroeconomic forecast is presented.

Answer:

a. Yes, information beyond the core elements is presented for the macroeconomic forecast.

Source:

The 2021 Executive Budget Proposal (EBP), also titled "Buku II: Nota Keuangan Beserta RAPBN Tahun Anggaran 2021" (Book II: Financial Note and Executive Budget Proposal for 2021 Budget Year):

<https://www.kemenkeu.go.id/media/15868/buku-ii-nota-keuangan-beserta-rapbn-ta-2021.pdf>

Comment:

Narrative discussion on Macroeconomic Framework can be found on Section 1, specifically Section 1.2 (page 1-11 to 1-27). Its summary can be found on Table 1 (page 1) of Annex Section.

Nominal GDP level (or PDB in Indonesian term) is included in the narrative discussion in terms of growth (page 1-12, paragraph 2) despite not being included as the formal Macroeconomic Framework, and it should be enough to comply with the requirement to answer this question. The sentence containing the GDP mentioned that Indonesia's economic growth during the "new normal" in 2021 is projected between 4.5%-5.5% or Rp17,025.6-Rp18,104.1 Triliun.

Additionally, the document also shows macroeconomic information beyond the four core elements which includes: Exchange Rate (Rp/US\$), Indonesia Oil Price (US\$/barrel), Oil lifting (thousands of barrels per day), and Gas Lifting (thousand of barrels per day).

Peer Reviewer

Opinion: Agree

Comments: I checked the doc, and the comment is consistent with the fact.

Government Reviewer

Opinion:

15b. Based on the response to Question 15, check the box(es) to identify which elements of the macroeconomic forecast are included in the Executive's Budget Proposal:

Answer:

Nominal GDP level

Inflation rate

Real GDP growth

Interest rates

Information beyond the core elements (please specify)

Source:

Comment:

Other information includes: Exchange Rate (Rp/US\$), Indonesia Oil Price (US\$/barrel), Oil lifting (thousands of barrels per day), and Gas Lifting (thousand of barrels per day).

Peer Reviewer

Opinion: Agree

Comments: I checked the doc, and the comment is consistent with the fact.

Government Reviewer

Opinion:

16. "Does the Executive's Budget Proposal or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget?"

(The core information must include estimates of the impact on expenditures, revenue, and debt of different assumptions for the inflation rate, real GDP growth, and interest rates.)"

GUIDELINES:

Question 16 focuses on the issue of whether the Executive's Budget Proposal shows how different macroeconomic assumptions affect the budget estimates (known as a "sensitivity analysis"). It asks whether "core" information related to a sensitivity analysis is presented, estimating the impact on expenditures, revenue, and debt of different assumptions for:

- inflation rate;*
- real GDP growth; and*
- interest rates.*

A sensitivity analysis shows the effect on the budget of possible changes in some macroeconomic assumptions, and is important for understanding the impact of the economy on the budget; for instance, what would happen to revenue collections if GDP growth were slower than what is assumed in the budget proposal? Or what would happen to expenditure if inflation were higher than estimated? Or how will revenue be affected by a decrease in the price of oil?

As noted for Question 15, changes in certain macroeconomic assumptions, such as the price of oil and other commodities, can have a significant impact on

the budget estimates. As a result, some sensitivity analyses may also examine the impact on the budget estimates of changes in assumptions such as the price of oil that are beyond the core elements of the inflation rate, real GDP growth, and interest rates.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to a "sensitivity analysis" as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to a "sensitivity analysis" is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on "sensitivity analysis" is presented.

Answer:

b. Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.

Source:

The 2021 Executive Budget Proposal (EBP), also titled "Buku II: Nota Keuangan Beserta RAPBN Tahun Anggaran 2021" (Book II: Financial Note and Executive Budget Proposal for 2021 Budget Year):

<https://www.kemenkeu.go.id/media/15868/buku-ii-nota-keuangan-beserta-rapbn-ta-2021.pdf>

Comment:

A sensitivity analysis against the budget is explained on Section 6.2.1.3 (page 6-8 to 6-11), with its summary presented on Table 6.2 (page 6-10). The discussion shows impact for assumptions on inflation rate and GDP growth, added with currency exchange, oil price, and lifting.

However, little explanation found on the impact of interest rates to the 2021 budget, except for a small information found on page 6-9 and 6-24, which should not be enough to draw a meaningful analysis. Please note that for the 2021 budget, Indonesia switched their Macroeconomic assumptions from a 3-months bond interest rate to a 10-months bond interest rate.

Peer Reviewer

Opinion: Agree

Comments: Im inline with the comment.

Government Reviewer

Opinion:

IBP Comment

For cross country consistency, IBP revised score from C to B. Buku II has a full chapter with information on fiscal risks posed by SOEs (with additional stress tests for changes in macroeconomic indicators and impact on SOEs in financial/ energy sectors etc.) as SOEs can be a major source of fiscal risk in countries where they form a large part of public sector. Information on interest rates is limited (compared to previous rounds). Following guidelines, if one of the core elements is missing, but there is additional information beyond the core, answer choice B qualifies.

17. Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect expenditures?

GUIDELINES:

Questions 17 and 18 ask about new policy proposals in the budget. In any given year, most of the expenditures and revenues in the budget reflect the continuation of existing policies. However, much of the attention during the budget debate is focused on new proposals – whether they call for eliminating an existing program, introducing a new one, or changing an existing program at the margins. Typically, these new proposals are accompanied by an increase, a decrease, or a shift in expenditures or revenues. Because these changes may have different impacts on people's lives, the budget proposal should present sufficient detail about new policies and their budgetary impact.

Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18) and a narrative discussion of the impact of these new policies. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show the impact of all new policy proposals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show the impact of only some, but not all, policy proposals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on the impact of new policy proposals.

Answer:

c. Yes, information that shows how some but not all new policy proposals affect expenditure is presented.

Source:

The 2021 Executive Budget Proposal (EBP), also titled "Buku II: Nota Keuangan Beserta RAPBN Tahun Anggaran 2021" (Book II: Financial Note and Executive Budget Proposal for 2021 Budget Year):

<https://www.kemenkeu.go.id/media/15868/buku-ii-nota-keuangan-beserta-rapbn-ta-2021.pdf>

Comment:

The 2021 Executive Budget Proposal does not make any differentiation between budget for new policies and existing ones. Only a few programs can be identified, for example, grants to sub-national government (Table 3.7, page 3-31) and some social aid (box 3.2, page 3-57). Section 4 provides some information on new policies for 2021, but only for select programs without financial information.

Details on programs related to the addressing the impact of Covid-19 can be found all over the document but do not have its own section or markings as new programs. For example, information on Covid-19 programs can be found in Picture 2.1 (page 2-5) and Box 3.1 (page 3-3 to 3-4),

The accompanying document "Book III: Budget Workplan" includes the expected output for each administrative unit which may be used to predict new programs, despite having no information on its impact towards the budget. An example of this new outputs can be seen on discussion and tables of Supreme Court's Budget Workplan on page 15-16 (row 6,7 and 10).

Peer Reviewer

Opinion: Agree

Comments: Indeed, the budget proposal did not explicitly mention new policies.. Unless, you heard it from other sources (such as news) or compared the document with the past one, you might find the new policies.

Government Reviewer

Opinion:

18. Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect revenues?

GUIDELINES:

Questions 17 and 18 ask about new policy proposals in the budget. In any given year, most of the expenditures and revenues in the budget reflect the continuation of existing policies. However, much of the attention during the budget debate is focused on new proposals – whether they call for eliminating an existing program, introducing a new one, or changing an existing program at the margins. Typically, these new proposals are accompanied by an increase, a decrease, or a shift in expenditures or revenues. Because these changes may have different impacts on people's lives, the budget proposal should present sufficient detail about new policies and their budgetary impact.

Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18) and a narrative discussion of the impact of these new policies. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show the impact of all new policy proposals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show the impact of only some, but not all, policy proposals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on the impact of new policy proposals.

Prior-year information constitutes an important benchmark for assessing the proposals for the upcoming budget year. Estimates of prior years should be presented in the same formats (in terms of classification) as the budget year to ensure that year-to-year comparisons are meaningful. For example, if the budget proposes shifting responsibility for a particular program from one administrative unit to another – such as shifting responsibility for the training of nurses from the health department to the education department – the prior-year figures must be adjusted before year-to-year comparisons of administrative budgets can be made.

Typically, when the budget proposal is submitted, the year prior to the budget year (BY-1), also known as the current year, has not ended, so the executive will provide estimates of the anticipated outcome for BY-1. The soundness of these estimates is directly related to the degree to which they have been updated to reflect actual expenditures to date, legislative changes that have occurred, and anticipated changes in macroeconomic, caseload, and other relevant factors for the remainder of the year.

The first year that can reflect actual outcomes, therefore, is generally two years before the budget year (BY-2). Thus the OECD recommends that data covering at least two years before the budget year (along with two years of projections beyond the budget year) are provided in order to assess fully the trends in the budget.

Answer:

c. Yes, information that shows how some but not all new policy proposals affect revenues are presented.

Source:

The 2021 Executive Budget Proposal (EBP), also titled "Buku II: Nota Keuangan Beserta RAPBN Tahun Anggaran 2021" (Book II: Financial Note and Executive Budget Proposal for 2021 Budget Year):

<https://www.kemenkeu.go.id/media/15868/buku-ii-nota-keuangan-beserta-rapbn-ta-2021.pdf>

Comment:

Similar with Answer for Question 17, the 2021 EBP does not make differentiation between budget for new policies and existing ones. Some new programs are discussed, but they do not show any financial information, for example, Covid-19 tax incentives (Picture 2.1, page 2-5) and tax reforms (Box 2.1, page 2-8).

Peer Reviewer

Opinion: Agree

Comments: I checked the document. And the comment is confirmed.

Government Reviewer

Opinion:

19. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 19 asks if expenditure estimates for the year prior to the budget year (BY-1) are presented by one of the three expenditure classifications – by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-1 by all three of the expenditure classifications. To answer "b," expenditure estimates for BY-1 must be presented by two of these three classifications. A "c" answer applies if expenditure estimates for BY-1 are presented by one of the three classifications. Answer "d" applies if expenditure estimates for BY-1 are not presented by any of the three classifications.

Answer:

a. Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).

Source:

The 2021 Executive Budget Proposal (EBP), also titled "Buku II: Nota Keuangan Beserta RAPBN Tahun Anggaran 2021" (Book II: Financial Note and Executive Budget Proposal for 2021 Budget Year):

<https://www.kemenkeu.go.id/media/15868/buku-ii-nota-keuangan-beserta-rapbn-ta-2021.pdf>

Comment:

The EBP has narrative discussions of expenditure in 2020 for administrative classification (Section 3.2.1.1) and functional classification (Section 3.2.1.2). The document also shows summary of expenditure in 2020 for administrative classification (Table 6, page 6 of Annex Section), economic classification (Table 5, page 5 of Annex Section), and functional classification (Table 4, page 4 of Annex Section).

Peer Reviewer

Opinion: Agree

Comments: it is clear

Government Reviewer

Opinion:

20. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?

GUIDELINES:

Question 20 asks if expenditure estimates for the year before the budget year (BY-1) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaille. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-1. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-1. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

Answer:

a. Yes, programs accounting for all expenditures are presented for BY-1.

Source:

The 2021 Executive Budget Proposal (EBP), also titled "Buku II: Nota Keuangan Beserta RAPBN Tahun Anggaran 2021" (Book II: Financial Note and Executive Budget Proposal for 2021 Budget Year):

<https://www.kemenkeu.go.id/media/15868/buku-ii-nota-keuangan-beserta-rapbn-ta-2021.pdf>

Comment:

Programs accounting for all expenditures in 2020 are presented. The narrative section can be found on Section 3.2.1 (page 3-4 to 3-58) with its summary in Table 7 (page 9-27).

Peer Reviewer

Opinion: Agree

Comments: I checked the document and confirm the answer

Government Reviewer

Opinion:

21. In the Executive's Budget Proposal or any supporting budget documentation, have expenditure estimates of the year prior to the budget year (BY-1) been updated from the original enacted levels to reflect actual expenditures?

GUIDELINES:

Question 21 asks whether the expenditure estimates for the year before the budget year (BY-1) have been updated from the original enacted levels. Updates can reflect actual experience to date; revised estimates due to shifting of funds by the executive, as permitted under the law; enactment of supplemental budgets; and revised assumptions regarding macroeconomic conditions, caseload, and other relevant factors for the remainder of the year.

Answer "a" applies if the estimates have been updated; answer "b" applies if the original estimates are still being used.

Answer:

a. Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.

Source:

The 2021 Executive Budget Proposal (EBP), also titled "Buku II: Nota Keuangan Beserta RAPBN Tahun Anggaran 2021" (Book II: Financial Note and Executive Budget Proposal for 2021 Budget Year):

<https://www.kemenkeu.go.id/media/15868/buku-ii-nota-keuangan-beserta-rapbn-ta-2021.pdf>

Comment:

All expenditure estimates in 2020 as explained in Answers for Question 19-20 displays the updated level as can be seen in the Annex Section where all 2020 columns are marked with remarks on Presidential Regulation No.72 of 2020 (2020 revised budget in June 2020).

Peer Reviewer

Opinion: Agree

Comments: they also put asterisks (*) on 2020 expenditure estimates to show and emphasize that the figures has been updated.

Government Reviewer

Opinion:

22. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure for more than one year prior to the budget year (that is, BY-2 and prior years) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 22 asks if expenditure estimates for more than one year prior to the budget year (BY-2 and prior years) are presented by any of the three expenditure classifications – by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-2 and prior years by all three of the expenditure classifications. To answer "b," expenditure estimates for BY-2 and prior years must be presented by two of these three classifications. A "c" answer applies if expenditure estimates for BY-2 and prior years are presented by one of the three classifications. Answer "d" applies if expenditure estimates for BY-2 and prior years are not presented by any of the three classifications

Answer:

a. Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).

Source:

The 2021 Executive Budget Proposal (EBP), also titled "Buku II: Nota Keuangan Beserta RAPBN Tahun Anggaran 2021" (Book II: Financial Note and Executive Budget Proposal for 2021 Budget Year):

<https://www.kemenkeu.go.id/media/15868/buku-ii-nota-keuangan-beserta-rapbn-ta-2021.pdf>

Comment:

All expenditures, as answered in Question 19 are displayed starting from 2016.

Peer Reviewer

Opinion: Agree

Comments: I emphasize that the comment is correct

Government Reviewer

Opinion:

22b. Based on the response to Question 22, check the box(es) to identify which expenditure classifications have estimates for more than one year prior to the budget year in the Executive Budget Proposal:

Answer:

Administrative classification

Economic classification

Functional classification

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: Government expenditure by function (TABEL 4 BELANJA PEMERINTAH PUSAT MENURUT FUNGSI, 2016 - 2021) page 4 of the attachment of book II Government expenditure by economic classification (TABEL 5 BELANJA PEMERINTAH PUSAT MENURUT JENIS, 2016-2021) page 5 of the attachment of book II Government expenditure by administrative unit (TABEL 6 BELANJA KEMENTERIAN NEGARA/LEMBAGA, 2016-2021 BERDASARKAN NOMENKLATUR K/L BARU) page 6 of the attachment of book II

Government Reviewer

Opinion:

23. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for more than one year preceding the budget year (that is, BY-2 and prior years)?

GUIDELINES:

Question 23 asks if expenditure estimates for more than one year before the budget year (BY-2 and prior years) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-2 and prior years. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-2 and prior years. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

Answer:

a. Yes, programs accounting for all expenditures are presented for BY-2 and prior years.

Source:

The 2021 Executive Budget Proposal (EBP), also titled "Buku II: Nota Keuangan Beserta RAPBN Tahun Anggaran 2021" (Book II: Financial Note and Executive Budget Proposal for 2021 Budget Year):

<https://www.kemenkeu.go.id/media/15868/buku-ii-nota-keuangan-beserta-rapbn-ta-2021.pdf>

Comment:

All programs, as answered in Question 20 are displayed starting from 2016

Peer Reviewer

Opinion: Agree

Comments: Government expenditure by program (TABEL 7 BELANJA KEMENTERIAN NEGARA/LEMBAGA PER PROGRAM, 2016-2020) page 9 of the attachment of book II

Government Reviewer

Opinion:

24. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?

GUIDELINES:

Question 24 asks for which year the actual outcomes for expenditures are shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated all its expenditure data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.

For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.

Answer:

a. Two years prior to the budget year (BY-2).

Source:

The 2021 Executive Budget Proposal (EBP), also titled "Buku II: Nota Keuangan Beserta RAPBN Tahun Anggaran 2021" (Book II: Financial Note and Executive Budget Proposal for 2021 Budget Year):

<https://www.kemenkeu.go.id/media/15868/buku-ii-nota-keuangan-beserta-rapbn-ta-2021.pdf>

Comment:

The EBP shows actual expenditure data since 2016 to 2019 as answered in Question 19.

Peer Reviewer

Opinion: Agree

Comments: It is clear (see previous answers)

Government Reviewer

Opinion:

25. Does the Executive's Budget Proposal or any supporting budget documentation present revenue by category (such as tax and non-tax) for the year preceding the budget year (BY-1)?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Yes, revenue estimates for BY-1 are presented by category.

Source:

The 2021 Executive Budget Proposal (EBP), also titled "Buku II: Nota Keuangan Beserta RAPBN Tahun Anggaran 2021" (Book II: Financial Note and Executive Budget Proposal for 2021 Budget Year):

<https://www.kemenkeu.go.id/media/15868/buku-ii-nota-keuangan-beserta-rapbn-ta-2021.pdf>

Comment:

The EBP has narrative discussions of revenue in 2020 by Category: Tax (Section 2.2.1, page 2-4 to 2-24), Non-Tax (Section 2.2.2, page 2-24 to 2-43), and Grants (Section 2.2.3, page 2-43 to 2-44). The document also shows summary of expenditure in 2020 for Tax, Non-Tax, and Grants category in Table 3 (page 3 of Annex Section).

Peer Reviewer

Opinion: Agree

Comments: I checked the doc and confirm the answer

Government Reviewer

Opinion:

26. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for the year preceding the budget year (BY-1)?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

b. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.

Source:

The 2021 Executive Budget Proposal (EBP), also titled "Buku II: Nota Keuangan Beserta RAPBN Tahun Anggaran 2021" (Book II: Financial Note and Executive Budget Proposal for 2021 Budget Year):

<https://www.kemenkeu.go.id/media/15868/buku-ii-nota-keuangan-beserta-rapbn-ta-2021.pdf>

Comment:

Individual sources of revenue in 2020 are included in discussions and tables regarding revenues as answered in Question 25. However, 'Other' Tax and Non-Tax category amounted to 6.3% of the total revenue in 2020. This is beyond the threshold required to answer "A" which is 3%, and should be answered "B".

Narrative of 'Other Tax' is found in page 2-14, but it does not appear to show any meaningful information. Narrative on "PNBP Lainnya" or 'Other Non-Tax' have some information and numerical breakdown, as can be seen in page 2.2.2.3 (page 2-36 to 2-39) and listed in Table 2.8. Unfortunately, Table 2.8 only shows the top 6 source of 'other' non-tax amounted to Rp40.3 Trillion, which is still the minority (4%) of the total amount of "PNBP Lainnya".

Peer Reviewer

Opinion: Agree

Comments: it is clear. and the researcher has sufficiently provided the explanation.

Government Reviewer

Opinion:

27. In the Executive's Budget Proposal or any supporting budget documentation, have the original estimates of revenue for the year prior to the budget year (BY-1) been updated to reflect actual revenue collections?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Yes, revenue estimates for BY-1 have been updated from the original enacted levels.

Source:

The 2021 Executive Budget Proposal (EBP), also titled "Buku II: Nota Keuangan Beserta RAPBN Tahun Anggaran 2021" (Book II: Financial Note and Executive Budget Proposal for 2021 Budget Year):

<https://www.kemenkeu.go.id/media/15868/buku-ii-nota-keuangan-beserta-rapbn-ta-2021.pdf>

Comment:

All revenue estimates in 2020 as explained in Answers for Question 25-26 displays the updated level as can be seen in the Annex Section where all 2020 columns are marked with remarks on Presidential Regulation No.72 of 2020 (2020 revised budget in June 2020).

Peer Reviewer

Opinion: Agree

Comments: it is clear. and the researcher has sufficiently provided the explanation.

Government Reviewer

Opinion:

28. Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year (that is, BY-2 and prior years)?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Yes, revenue estimates for BY-2 and prior years are presented by category.

Source:

The 2021 Executive Budget Proposal (EBP), also titled "Buku II: Nota Keuangan Beserta RAPBN Tahun Anggaran 2021" (Book II: Financial Note and Executive Budget Proposal for 2021 Budget Year):

<https://www.kemenkeu.go.id/media/15868/buku-ii-nota-keuangan-beserta-rapbn-ta-2021.pdf>

Comment:

The EBP shows revenue data by category since 2016 to 2019 as answered in Question 25.

Peer Reviewer

Opinion: Agree

Comments: please refer TABEL 3 PENDAPATAN NEGARA. 2016-2021 page 3 annex/attachment section

Government Reviewer

Opinion:

29. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for more than one year prior to the budget year (that is, BY-2 and prior years)?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

b. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented for BY-2 and prior years.

Source:

The 2021 Executive Budget Proposal (EBP), also titled "Buku II: Nota Keuangan Beserta RAPBN Tahun Anggaran 2021" (Book II: Financial Note and Executive Budget Proposal for 2021 Budget Year):

<https://www.kemenkeu.go.id/media/15868/buku-ii-nota-keuangan-beserta-rapbn-ta-2021.pdf>

Comment:

The EBP shows individual sources of revenue since 2016 to 2019 as answered in Question 26.

However, similar with answer in Question 26, 'Other' Tax and Non-Tax category for 2019 and below amounted around 6% of the total revenue. This is beyond the threshold required to answer "A" which is 3%, and should be answered "B".

Narrative of 'Other Tax' is found in page 2-14, but it does not appear to show any meaningful information. Narrative on "PNBP Lainnya" or 'Other Non-Tax' have some information and numerical breakdown, as can be seen in page 2.2.2.3 (page 2-36 to 2-39) and listed in Table 2.8. Unfortunately, Table 2.8 only shows the top 6 source of 'other' non-tax, which is still the minority of the total amount of "PNBP Lainnya".

Peer Reviewer

Opinion: Agree

Comments: the comment has explained it

Government Reviewer

Opinion:

30. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Two years prior to the budget year (BY-2).

Source:

The 2021 Executive Budget Proposal (EBP), also titled "Buku II: Nota Keuangan Beserta RAPBN Tahun Anggaran 2021" (Book II: Financial Note and Executive Budget Proposal for 2021 Budget Year):

<https://www.kemenkeu.go.id/media/15868/buku-ii-nota-keuangan-beserta-rapbn-ta-2021.pdf>

Comment:

All revenue data since 2016 to 2019 as answered in Question 19 are actual level.

Peer Reviewer

Opinion: Agree

Comments: the comment has explained it. please refer TABEL 3 PENDAPATAN NEGARA. 2016-2021 page 3 annex/attachment section

Government Reviewer

Opinion:

31. "Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1)?"

(The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)"

GUIDELINES:

Question 31 focuses on prior-year debt information, rather than on prior-year expenditures or revenues, asking whether "core" information is provided on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1).

The "core" information includes:

- total debt outstanding at the end of BY-1;
- amount of net new borrowing required during BY-1;
- interest payments on the debt;
- interest rates on the debt instruments;
- maturity profile of the debt; and
- whether it is domestic or external debt.

This core information for BY-1 is consistent with the budget year information for borrowing and debt, which is examined in Questions 13 and 14. Please note that for the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

In addition, some governments provide information beyond the core elements, such as gross new borrowing required during BY-1; currency of the debt; whether the debt carries a fixed or variable interest rate; whether it is callable; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); where appropriate, what the debt is being used to finance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to government borrowing and debt, including its composition, for BY-1 as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to government borrowing and debt, including its composition, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on government borrowing and debt for BY-1.

Answer:

c. Yes, information is presented, but it excludes some core elements.

Source:

The 2021 Executive Budget Proposal (EBP), also titled "Buku II: Nota Keuangan Beserta RAPBN Tahun Anggaran 2021" (Book II: Financial Note and Executive Budget Proposal for 2021 Budget Year):

<https://www.kemenkeu.go.id/media/15868/buku-ii-nota-keuangan-beserta-rapbn-ta-2021.pdf>

Comment:

The EBP shows 2020 borrowing and debt information which includes total debt outstanding (Table 5.3 and 5.4, page 5-6), amount of new net borrowing composition (Table 5.2, page 5-5) which includes the amount of published bond and repayment/buyback, and interest payments on debt (Table 3.4, page 3-20). All tables cited identifies their sources, whether it is domestic or external.

A short display of interest rates of some debt instruments and maturity profile for 2020 can be found throughout the document, such as on Table 6.3 (page 6-23), but it is on the context of discussing financial risks. Other information includes government bond owners composition (Table 5.5, page 5-14) and debt management risk profile during Covid-19 (Box 5.1, page 5-8 to 5-10).

However, some figures only shows data up to June 2020, instead of projection by the end of the year which may not be able to provide a full picture of government's borrowings and debts in 2020.

Peer Reviewer

Opinion: Agree

Comments: total debt outstanding at the end of BY-1: - Absent amount of net new borrowing required during BY-1: Presence in many tables, such as see Tabel 5.2 page 5-5, Tabel 5.3 page 5-6 interest payments on the debt: see Tabel 3.4 page 3-20 interest rates on the debt instruments: - Absent maturity profile of the debt: - Only in percentage, not the amount. See Table 6.3 page 6-23 whether it is domestic or external debt: see Tabel 5.3 page 5-6, Tabel 5.4 page 5-6

Government Reviewer

Opinion:

Researcher Response

Agree and noted PR comment.

32. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?

GUIDELINES:

Question 32 asks for which year the actual outcome for total debt outstanding is shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated its debt data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.

For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.

It is essential that all government activities that may have an impact on the budget – in the current budget year or in future budget years – be fully disclosed to the legislature and the public in budget documents. In some countries, for instance, entities outside central government (such as public corporations) undertake fiscal activities that could affect current and future budgets. Similarly, activities that can have a significant impact on the budget, such as payment arrears and contingent liabilities, sometimes are not properly captured by the regular presentations of expenditure, revenue, and debt.

Answer:

a. Two years prior to the budget year (BY-2).

Source:

The 2021 Executive Budget Proposal (EBP), also titled "Buku II: Nota Keuangan Beserta RAPBN Tahun Anggaran 2021" (Book II: Financial Note and Executive Budget Proposal for 2021 Budget Year):

<https://www.kemenkeu.go.id/media/15868/buku-ii-nota-keuangan-beserta-rapbn-ta-2021.pdf>

Comment:

The debt figures as presented in Section 5.2.2.1 (page 5-4 to 5-20) and Table 10 (page 38) of Annex Section, shows actual outcomes since 2016 to 2019.

Peer Reviewer

Opinion: Agree

Comments: it is clear

Government Reviewer

Opinion:

33. "Does the Executive's Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year?

(The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)"

GUIDELINES:

Question 33 focuses on extra-budgetary funds, asking whether "core" information related to these funds, which exist outside the budget, are presented. These core components include:

- a statement of purpose or policy rationale for the extra-budgetary fund (i.e., why was a particular fund set up? what is it used for?); and
- estimates of its income, expenditure, and financing. (These estimates should be presented on a gross basis so that it is possible to tell how much money flows through each extra-budgetary fund.)

In most countries, governments engage in certain budgetary activities that are not included in the central government's budget. Known as extra-budgetary funds, they can range in size and scope. For example, countries frequently set up pension and social security programs as extra-budgetary funds, where the revenues collected and the benefits paid are recorded in a separate fund outside the budget. Another example of an extra-budgetary fund can be found in countries dependent on hydrocarbon/mineral resources, where revenues from producing and selling those resources are channeled through systems outside the annual budget.

In some cases, the separation engendered by an extra-budgetary fund serves a legitimate political purpose, and the finances and activities of these funds are well documented. In other cases, however, this structure is used for obfuscation, and little or nothing is known about a fund's finances and activities.

The availability of information related to extra-budgetary funds is essential for a comprehensive understanding of the government's true fiscal position. In addition to the core information, other information about extra-budgetary funds is also desirable. Such information includes a discussion of the risks associated with the extra-budgetary fund; expenditures classified by economic, functional, or administrative unit; and the rules and procedures that govern the operations and management of the extra-budgetary fund.

For more information about extra-budgetary funds, see the *Guide to Transparency in Public Finances: Looking Beyond the Core Budget* (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 2.1.1 of the IMF's *Fiscal Transparency Handbook* (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to extra-budgetary funds as well

as some additional information beyond the core elements . A "b" answer applies if the Executive's Budget Proposal or supporting documentation presents all of the core information. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to extra-budgetary funds is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on extra-budgetary funds.

Please provide in the comments a list of all known extra-budgetary funds.

Answer:

c. Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.

Source:

The 2021 Executive Budget Proposal (EBP), also titled "Buku II: Nota Keuangan Beserta RAPBN Tahun Anggaran 2021" (Book II: Financial Note and Executive Budget Proposal for 2021 Budget Year):

<https://www.kemenkeu.go.id/media/15868/buku-ii-nota-keuangan-beserta-rapbn-ta-2021.pdf>

Accompanying document to the 2021 EBP which contains details of expected major outputs and program budget for every administrative unit, and the source of fund. This book is also titled as "Book III: Himpunan Rencana Kerja Anggaran Kementerian dan Lembaga" (Compilation of Budget Workplan of Ministry and Agency):

<https://www.kemenkeu.go.id/media/15867/buku-iii-himpunan-rka-kl-ta-2021.pdf>

List of all BLUs in Indonesia as of 2020:

<http://blu.djpbk.kemenkeu.go.id/index.php?r=publication/blu/index>

Comment:

Indonesia has extra-budgetary units called the Badan Layanan Umum, or BLU, which are attached and supervised by certain Ministry/Agency. BLUs can manage its own costs and collect revenue, but do not have flexibility in spending the collected revenues. By 2020, there are 244 BLU operating in Indonesia. Their expenditure, revenue, and financing reports are integrated with the Ministry/Agency that it attached to. Because of this, budget documents tend to not have a specific section on BLU and list them.

A complete picture and identification of BLU cannot be done from the 2021 EBP and its accompanying documents, as only a handful of BLU can be identified. There are some narrative discussions available on BLU: on revenue (Section 2.2.2.4, page 2-39 to 2-43), on expenditure (Section page 3-14 to 3-15), and financing/investment (page 5-27 to 5-28). Some BLUs are highlighted in various parts of the documents, such as BLU for Palm Oil Management Fund (page 2-25), BLUs which received additional investment fund from the government (page 5-27 to 5-28), BLU for Education Fund Management (page 5-31 to 5-32), BLU PIP (page 5-36), and BLU for International Development Cooperation Fund (page 5-37). The accompanying document, Book III: Budget Workplan, also displays a "BLU" column as one of the sources of funding for individual Ministry/Agency.

Peer Reviewer

Opinion: Agree

Comments: The comment has provided sufficient information. BLUs were established to "internalize" the previously extrabudgetary funds, as mandated by Law 1/2004 (<http://www.bpkp.go.id/berita/read/361/5740/Dana-Non-Budgeter-Tidak-Akan-Ada-Lagi.bpkp>). They are fully incorporated into the government's budget allocation procedures as well and are controlled by ministries. However, unlike regular ministry directorates, BLUs have flexibility in its financial arrangement such as having its own account to store revenue, and differing reporting procedures.

Government Reviewer

Opinion:

34. Does the Executive's Budget Proposal or any supporting budget documentation present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year?

GUIDELINES:

Question 34 asks whether the Executive's Budget Proposal or supporting documents present the finances of the central government on a consolidated basis, showing both its budgetary and extra-budgetary activities. Virtually all of the questions in the OBS questionnaire focus on budgetary central government – the activities of the ministries, departments, or agencies of central government. In addition, Question 33 asks about extra-budgetary funds, such as social security funds that are not included in the budget.

Coverage is an important aspect of fiscal reporting. Budget documents should cover the full scope of government's financial activity. In many countries, extra-budgetary activities are substantial, and can represent a sizable share of the central government's activities. To get a full picture of the central government's finances, therefore, it is necessary to examine both activities that are included in the budget and those that are extra-budgetary. This question asks whether such a consolidated presentation of central government finances is provided.

The central government is only one component of the overall public sector. The public sector also includes other levels of government, such as state and local government, and public corporations. (See Box 2.1 under Principle 1.1.1 of the IMF's Fiscal Transparency Handbook (2018):

<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>. For the purpose of answering this question, please consider only the central government level.

In order to answer "a," the Executive's Budget Proposal or supporting documentation must present central government finances (both budgetary and extra-

budgetary) on a consolidated basis for at least the budget year.

Answer:

a. Yes, central government finances are presented on a consolidated basis.

Source:

The 2021 Executive Budget Proposal (EBP), also titled "Buku II: Nota Keuangan Beserta RAPBN Tahun Anggaran 2021" (Book II: Financial Note and Executive Budget Proposal for 2021 Budget Year):

<https://www.kemenkeu.go.id/media/15868/buku-ii-nota-keuangan-beserta-rapbn-ta-2021.pdf>

Comment:

As answered in Question 33, BLU finances are already integrated with individual Ministry/Agency. Therefore, all budget finances included in EBP already consolidated with Extra-Budgetary fund managed by the BLUs.

Peer Reviewer

Opinion: Agree

Comments: The comment has provided sufficient information

Government Reviewer

Opinion:

35. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?

GUIDELINES:

Question 35 asks about intergovernmental transfers. In many cases, the central government supports the provision of a good or service by a lower level of government through an intergovernmental transfer of funds. This is necessary because, independent from the level of administrative decentralization that exists in a given country, the capacity for revenue collection of a local government is unlikely to be sufficient to pay for all its expenses. However, because the activity is not being undertaken by an administrative unit of the central government, it is unlikely to receive the same level of review in the budget. Thus it is important to include in the budget proposal a statement that explicitly indicates the amount and purposes of these transfers.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all intergovernmental transfers and a narrative discussing these transfers. If a narrative discussion is not included, but estimates for all intergovernmental transfers are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, intergovernmental transfers (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of intergovernmental transfers are presented.

Answer:

a. Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.

Source:

The 2021 Executive Budget Proposal (EBP), also titled "Buku II: Nota Keuangan Beserta RAPBN Tahun Anggaran 2021" (Book II: Financial Note and Executive Budget Proposal for 2021 Budget Year):

<https://www.kemenkeu.go.id/media/15868/buku-ii-nota-keuangan-beserta-rapbn-ta-2021.pdf>

Comment:

Narrative discussions and tables on intergovernmental transfers can be found on Section 3.3 (page 3-67 to 3-107). Summary of the transfers can also be found on Table 9 (page 37) of Annex Section.

Peer Reviewer

Opinion: Agree

Comments: I checked the document, and the information provided in the comment is correct

Government Reviewer

Opinion:

36. Does the Executive's Budget Proposal or any supporting budget documentation present alternative displays of expenditures (such as by gender, by age, by

income, or by region) to illustrate the financial impact of policies on different groups of citizens, for at least the budget year?

GUIDELINES:

Question 36 asks about “alternative displays” of expenditures that highlight the financial impact of policies on different groups of citizens. As discussed above, expenditures are typically presented by at least one of three classifications – administrative, functional, and economic classifications (see Questions 1-5) – and by individual program (Question 6). In addition, governments can provide alternative displays to emphasize different aspects of expenditure policies and to show who benefits from these expenditures.

For the purpose of answering this question, the alternative presentation must differ from the presentations (such as administrative, functional, or economic classifications or presentation by program) used to answer other questions. The alternative display can cover all expenditures or only a portion of expenditures. For instance, it can show how all expenditures are distributed according to geographic region or it can show how selected expenditures (such as the health budget or the agriculture budget) are distributed to different regions. But such a geographic display must be something different than the presentation of intergovernmental transfers used to answer question 35. One exception is when a country includes a special presentation of all policies intended to benefit the most impoverished populations (and is used to answer Question 52) then that can be considered an alternative display for purposes of answering this question as well. Finally, brief fact sheets showing how proposals in the budget benefit particular groups would be insufficient; only more detailed presentations would be considered.

The IBP Budget Brief, “How Transparent are Governments When it Comes to Their Budget’s Impact on Poverty and Inequality?” (<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of the importance of alternative displays of budget information and provides a number of examples. For instance,

- Bangladesh in its 2017-18 Budget included a detailed supplementary Gender Budgeting Report, which presents the spending dedicated to advancing women across various departments. (<https://mof.portal.gov.bd/site/page/3bb14732-b5b1-44df-9921-efedf1496295>).
- The UK’s 2017 budget included a supplementary analysis that provided a distributional analysis of the budget by households in different income groups (see https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/661465/distributional_analysis_autumn_budget_2017.pdf)
- South Africa’s 2017 Budget Review goes beyond the standard presentation of intergovernmental transfers, discussing the redistribution that results from national revenue flowing to the provinces and municipalities and presenting the allocations on a per capita basis (see chapter 6, <http://www.treasury.gov.za/documents/national%20budget/2017/review/FullBR.pdf>).

To answer “a,” the Executive’s Budget Proposal or supporting documentation must include at least three different presentations that illustrate the financial impact of policies on different groups of citizens for at least the budget year. To answer “b,” the Executive’s Budget Proposal or supporting documentation must include at least two different alternative displays of expenditures. A “c” applies if only one type of alternative display of expenditure is presented. Answer “d” applies if no alternative display of expenditure is presented.

Answer:

d. No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.

Source:

The 2021 Executive Budget Proposal (EBP), also titled “Buku II: Nota Keuangan Beserta RAPBN Tahun Anggaran 2021” (Book II: Financial Note and Executive Budget Proposal for 2021 Budget Year):
<https://www.kemenkeu.go.id/media/15868/buku-ii-nota-keuangan-beserta-rapbn-ta-2021.pdf>

Comment:

Section 4.10 (page 4-52 to 4-81) discusses the 2019 budget performance allocated for each region. This section displays the amount of allocation for each region (picture 4.4, page 4-54) including allocation per capita (picture 4.5, page 4-56), while highlighting some strategic output of the 2019 budget for each region. Although this section only related to the 2019 budget, it is still enough to answer this question.

Peer Reviewer

Opinion: Agree

Comments: Im in line with the answer and the explanation in the comment.

Government Reviewer

Opinion:

IBP Comment

IBP revised answer choice to D (from C). Citations by researcher are not an alternate display of geographical allocations.

36b. Based on the response to Question 36, select the box(es) below to identify which types of alternative displays are included in the Executive’s Budget Proposal:

Answer:
None of the above

Source:

Comment:
Alternative displays are shown for distribution of intergovernmental transfer per region, and intergovernmental transfer per capita by geographic region.

Peer Reviewer

Opinion: Agree

Comments: Im in line with the answer and the explanation in the comment.

Government Reviewer

Opinion:

IBP Comment

IBP revised selection to 'none of the above'. See response to indicator 36.

37. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of transfers to public corporations for at least the budget year?

GUIDELINES:

Question 37 asks about transfers to public corporations. It is often the case that governments have a stake in enterprises that manage resources that are particularly relevant for the public good (such as electricity, water, and oil). While these public corporations can operate independently, in some cases the government will provide direct support by making transfers to these corporations, including to subsidize capital investment and operating expenses.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all transfers to public corporations and a narrative discussing the purposes of these transfers. If a narrative discussion is not included, but estimates for all transfers to public corporations are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, transfers to public corporations (regardless of whether it also includes a narrative discussion). Answer "c" also applies if estimates of transfers to public corporations are presented as a single line item. Answer "d" applies if no estimates of transfers to public corporations are presented.

Please provide in the comments a list of all known public corporations.

Answer:

c. Yes, estimates of some but not all transfers to public corporations are presented.

Source:

The 2021 Executive Budget Proposal (EBP), also titled "Buku II: Nota Keuangan Beserta RAPBN Tahun Anggaran 2021" (Book II: Financial Note and Executive Budget Proposal for 2021 Budget Year):

<https://www.kemenkeu.go.id/media/15868/buku-ii-nota-keuangan-beserta-rapbn-ta-2021.pdf>

Comment:

Discussions on transfers to SOEs in 2021 EBP are not adequate, and the available financial information may not describe a complete picture of all transfers to SOEs since there is no specific section on SOEs and its subsidiaries. Aside from direct transfers, the government may also provide funds towards SOE's subsidiary companies through goods and service procurement. Funds towards these subsidiary companies are usually not reported in budget documents.

A list of all available SOEs can be found in <https://bumn.go.id/portfolio/cluster>.

In 2021 EBP, focus on SOE can be seen in Section 5 on Financing. Presentation on investment can be seen in Table 5.6 (page 5-21) or Table 10 of (page 38) of Annex Section, where some items refer to investments, fund placement, or loans to SOEs. Only a few SOEs were highlighted in the narrative section of Section 5, including investment to SOEs on Infrastructure (page 5-23 to 5-27), fund placement to SOEs for Covid-19's economic recovery program (page 5-44 to 5-45), and loans to SOEs (Section 5.2.2.3, page 5-46 to 5-56).

However, some SOEs may also receive funds from the central government which is categorized as expenditure which the EBP fails to properly identify and explain. One example is in the form of Subsidy for public transport which is briefly discussed on page 3-26 to 3-28 and displayed in Table 3.6 (page 3-27).

Peer Reviewer
Opinion: Agree
Comments: I checked the doc, and the comment has sufficient explanation.

Government Reviewer
Opinion:

38. Does the Executive's Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year?

(The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

GUIDELINES:

Question 38 focuses on quasi-fiscal activities, asking whether "core" information related to such activities is presented. These core components include:

- A statement of purpose or policy rationale for the quasi-fiscal activity (i.e., what is the reason for engaging in this activity?);
- The identification of intended beneficiaries of the quasi-fiscal activity.

The term "quasi-fiscal activities" refers to a broad range of activities that are fiscal in character and could be carried out through the regular budget process but are not. For example, a quasi-fiscal activity could take place if, instead of providing a direct subsidy through the budget for a particular activity, a public financial institution provides an indirect subsidy by offering loans at below-market rates for that activity. Similarly, it is a quasi-fiscal activity when an enterprise provides goods or services at prices below commercial rates to certain individuals or groups to support the government's policy goals.

The above examples are policy choices that may be approved by the government and legislature. However, quasi-fiscal activities can also involve activities that violate or circumvent a country's budget process laws or are not subject to the regular legislative approval process for expenditures. For example, the executive may issue an informal order to a government entity, such as a public commercial enterprise, to provide the executive with goods and services that normally would have to be purchased with funding authorized by the legislature. All quasi-fiscal activities should be disclosed to the public and subject to public scrutiny.

Beyond the core information, some governments may also provide other information about quasi-fiscal activities, including for example: the anticipated duration of the quasi-fiscal activity; a quantification of the activity and the assumptions that support these estimates; and a discussion of the fiscal significance and potential risks associated with the activity, including the impact on the entity carrying out the activity. Principle 3.3.2 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) provides examples of quasi-fiscal activities that can be consulted as needed. And more details on quasi-fiscal activities can be found in the Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to all quasi-fiscal activities for at least the budget year as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to quasi-fiscal activities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on quasi-fiscal activities.

If quasi-fiscal activities do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question.

Answer:

d. No, information related to quasi-fiscal activities is not presented.

Source:

The 2021 Executive Budget Proposal (EBP), also titled "Buku II: Nota Keuangan Beserta RAPBN Tahun Anggaran 2021" (Book II: Financial Note and Executive Budget Proposal for 2021 Budget Year):

<https://www.kemenkeu.go.id/media/15868/buku-ii-nota-keuangan-beserta-rapbn-ta-2021.pdf>

Quasi Fiscal assessment for extractive SOEs: <https://eiti.esdm.go.id/pengeluaran-kuasi-fiskal-untuk-bumn/>.

Comment:

There is no meaningful information on quasi-fiscal activities in 2021 EBP. Quasi Fiscal is only explicitly referred once in the 2021 EBP in page 5-20 to state the purpose of 2021 Investment funds against SOEs, Special Mission Vehicles (SMV), and Sovereign Wealth Funds (SWF).

Meanwhile, other sections in EBP that could include heavy quasi-fiscal activities, such as the ones related to SOEs or BLUs, do not provide any quasi-fiscal information. The lack of information on SOE might be related to Article 4(1) Law No.2003 on SOEs which specifically mentioned that SOEs fund management are separated from the State Budget. Affirmation of this issue can be found in Indonesia's EITI assessment where it found that social projects by extractive SOEs are categorized as quasi-fiscal, but not being reported in the State Budget.

Peer Reviewer
Opinion: Agree
Comments: I checked the doc, and the comment has sufficient explanation.

Government Reviewer
Opinion:

39. Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government for at least the budget year?

(The core information must include a listing of the assets, and an estimate of their value.)

GUIDELINES:

Question 39 focuses on financial assets held by the government, asking whether "core" information related to these assets is presented. These core components include:

- A listing of the financial assets; and
- An estimate of their value.

Governments own financial assets such as cash, bonds, or equities. Unlike private sector businesses, however, few governments maintain balance sheets that show the value of their assets and liabilities.

Beyond the core information, some governments may also provide other information about financial assets, including for example: a discussion of their purpose; historical information on defaults; differences between reported values and market values; and a summary of financial assets as part of the government's balance sheet.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year all of the core information related to all financial assets held by the government as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to financial assets is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on financial assets held by the government.

Answer:

d. No, information related to financial assets is not presented.

Source:

The 2021 Executive Budget Proposal (EBP), also titled "Buku II: Nota Keuangan Beserta RAPBN Tahun Anggaran 2021" (Book II: Financial Note and Executive Budget Proposal for 2021 Budget Year):
<https://www.kemenkeu.go.id/media/15868/buku-ii-nota-keuangan-beserta-rapbn-ta-2021.pdf>

Comment:

There is no specific section on financial assets. The EBP sometimes referring financial assets in the Financing section 5.2.2.1 (page 5-4 to 5-20) and information on the available instruments sometimes appear.

However, per OBS guidelines, the information contained in EBP cannot be used to identify flows of financial assets, which made the answer for this question to be "D".

Peer Reviewer

Opinion: Agree

Comments: there is no specific information regarding financial assets and their value

Government Reviewer

Opinion:

40. Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government for at least the budget year?

(The core information must include a listing of the assets by category.)

GUIDELINES:

Question 40 focuses on nonfinancial assets held by the government, asking whether "core" information related to these assets is presented. The core information is a listing of nonfinancial assets, grouped by the type (or category) of asset.

Nonfinancial assets are things of value that the government owns or controls (excluding financial assets) such as land, buildings, and machinery. The valuation

of public nonfinancial assets can be problematic, particularly in cases where the asset is not typically available on the open market (such as a government monument). In these cases, it is considered acceptable to provide summary information in budget documents from a country's register of assets. But, in some cases, governments are able to value their nonfinancial assets; some present a summary of nonfinancial assets as part of their balance sheets. For an example of how nonfinancial assets are presented in one of the many supporting documents to the New Zealand Executive's Budget Proposal, see the Forecast Financial Statement 2011, Notes to the Financial Statements (Continued), Note 14, accessible here: <https://treasury.govt.nz/sites/default/files/2011-05/befu11-pt6of8.pdf>.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year a listing by category of all nonfinancial assets held by the government as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to nonfinancial assets is presented, but some nonfinancial assets are not included. Answer "d" applies if no information is presented on nonfinancial assets held by the government.

Answer:

d. No, information related to nonfinancial assets is not presented.

Source:

The 2021 Executive Budget Proposal (EBP), also titled "Buku II: Nota Keuangan Beserta RAPBN Tahun Anggaran 2021" (Book II: Financial Note and Executive Budget Proposal for 2021 Budget Year):

<https://www.kemenkeu.go.id/media/15868/buku-ii-nota-keuangan-beserta-rapbn-ta-2021.pdf>

Comment:

No information on nonfinancial assets is presented in 2021 EBP and its accompanying documents.

Peer Reviewer

Opinion: Agree

Comments: there is no specific information regarding non-financial assets and their value

Government Reviewer

Opinion:

41. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?

GUIDELINES:

Question 41 asks about estimates of expenditure arrears, which arise when government has entered into a commitment to spend funds but has not made the payment when it is due. (For more information see sections 3.49-3.50 of the IMF's GFS Manual 2001, <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf> (page 29)). Though equivalent to borrowing, this liability is often not recorded in the budget, making it difficult to assess fully a government's financial position. Moreover, the obligation to repay this debt affects the government's ability to pay for other activities.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all expenditure arrears and a narrative discussing the arrears. If a narrative discussion is not included, but estimates for all expenditure arrears are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, expenditure arrears (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of expenditure arrears are presented. Answer "d" also applies if information is only available for the changes in arrears, and not the stock or balance of arrears.

If expenditure arrears do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question. Public expenditure management laws and regulations often will allow for reasonable delays, perhaps 30 or 60 days, in the routine payment of invoices due. Expenditure arrears impacting a small percentage of expenditure that are due to contractual disputes should not be considered a significant problem for the purpose of answering this question.

Answer:

d. No, estimates of expenditure arrears are not presented.

Source:

The 2021 Executive Budget Proposal (EBP), also titled "Buku II: Nota Keuangan Beserta RAPBN Tahun Anggaran 2021" (Book II: Financial Note and Executive Budget Proposal for 2021 Budget Year):

<https://www.kemenkeu.go.id/media/15868/buku-ii-nota-keuangan-beserta-rapbn-ta-2021.pdf>

Comment:

No information on arrears is presented in 2021 EBP and its accompanying documents.

Peer Reviewer

Opinion: Agree

Comments: indeed, there is no information on arrears is presented in the doc. They only inform us about the risks.

Government Reviewer

Opinion:

42. Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs, for at least the budget year?

(The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

GUIDELINES:

Question 42 focuses on contingent liabilities, asking whether "core" information related to these liabilities is presented. These core components include:

- *a statement of purpose or policy rationale for each contingent liability;*
- *the new contingent liabilities for the budget year, such as new guarantees or insurance commitments proposed for the budget year; and*
- *the total amount of outstanding guarantees or insurance commitments at the end of the budget year. This reflects the gross exposure of the government in the case that all guarantees or commitments come due (even though that may be unlikely to occur).*

Contingent liabilities are recognized under a cash accounting method only when the contingent event occurs and the payment is made. An example of such liabilities is the case of loans guaranteed by the central government, which can include loans to state-owned banks and other state-owned commercial enterprises, subnational governments, or private enterprises. Under such guarantees, government will only make a payment if the borrower defaults. Thus a key issue for making quantitative estimates of these liabilities is assessing the likelihood of the contingency occurring.

In the budget, according to the OECD, "[w]here feasible, the total amount of contingent liabilities should be disclosed and classified by major category reflecting their nature; historical information on defaults for each category should be disclosed where available. In cases where contingent liabilities cannot be quantified, they should be listed and described."

Beyond the core information, some governments may also provide other information about contingent liabilities, including for example: historical default rates for each program, and likely default rates in the future; the maximum guarantee that is authorized by law; any special financing associated with the guarantee (e.g., whether fees are charged, whether a reserve fund exists for the purpose of paying off guarantees, etc.); the duration of each guarantee; and an estimate of the fiscal significance and potential risks associated with the guarantees.

For more details on contingent liabilities, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and page 59 (Box 11) and Principle 3.2.3 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year all of the core information related to contingent liabilities as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to contingent liabilities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on contingent liabilities.

Answer:

c. Yes, information is presented, but it excludes some core elements or some contingent liabilities.

Source:

The 2021 Executive Budget Proposal (EBP), also titled "Buku II: Nota Keuangan Beserta RAPBN Tahun Anggaran 2021" (Book II: Financial Note and Executive Budget Proposal for 2021 Budget Year):

<https://www.kemenkeu.go.id/media/15868/buku-ii-nota-keuangan-beserta-rapbn-ta-2021.pdf>

Comment:

There is no summarized section on contingent liabilities, but some information on contingent liabilities can be found on Section 5 and 6 of the EBP document.

Section 5.2.2.4 (page 5-49 to 5-56) describe loan guarantees which is summarized in Table 5.10 (page 5-56) and Table 10 (page 38) of Annex Section under "Kewajiban Peminjaman". The narrative description includes the policy rationale, new contingent liabilities, and the outstanding guarantees, but not for all items listed in Table 5.10. Another information can be found in Section 6.2.2.3.2 on Fiscal Risks of contingent liabilities complements the information provided in Section 5.2.2.4.

Peer Reviewer

Opinion: Agree
Comments: it is clear

Government Reviewer
Opinion:

43. Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term?

(The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

GUIDELINES:

Question 43 focuses on government's future liabilities and the sustainability of its finances over the longer-term, asking whether "core" information related to these issues is presented. These core components must include:

- *Projections that cover a period of at least 10 years.*
- *The macroeconomic and demographic assumptions used in making the projections.*
- *A discussion of the fiscal implications and risks highlighted by the projections. Good public financial management calls for budgets to include fiscal sustainability analyses.*

The IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859.xml>) recommends that governments regularly publish the projected evolution of the public finances over the longer term (see Principle 3.1.3.). Future liabilities are a particularly important element when assessing the sustainability of public finances over the long term. Future liabilities are the result of government commitments that, unlike contingent liabilities, are virtually certain to occur at some future point and result in an expenditure. A typical example consists of government obligations to pay pension benefits or cover health care costs of future retirees. Under a cash accounting system, only current payments associated with such obligations are recognized in the budget. To capture the future impact on the budget of these liabilities, a separate statement is required.

Beyond the core information, some governments may also provide other information about the sustainability of their finances, including for example: projections that cover 20 or 30 years; multiple scenarios with different sets of assumptions; assumptions about other factors (such as the depletion of natural resources) that go beyond just the core macroeconomic and demographic data; and a detailed presentation of particular programs that have long time horizons, such as civil service pensions.

For more details on future liabilities, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to future liabilities and the sustainability of government finances over the longer term as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to future liabilities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on future liabilities and the sustainability of government's finances

Answer:

d. No, information related to future liabilities and the sustainability of finances over the longer term is not presented.

Source:

The 2021 Executive Budget Proposal (EBP), also titled "Buku II: Nota Keuangan Beserta RAPBN Tahun Anggaran 2021" (Book II: Financial Note and Executive Budget Proposal for 2021 Budget Year):
<https://www.kemenkeu.go.id/media/15868/buku-ii-nota-keuangan-beserta-rapbn-ta-2021.pdf>

Comment:

No long-term projection can be found in EBP 2021

Peer Reviewer

Opinion: Agree

Comments: Indeed, there is no long term projection of future liabilities and sustainability of its finance. However, government sometimes make a comparison of of issues (liabilities, risks, debt, etc) with developed countries, and it is an implicitly statement that the current finance is OK

Government Reviewer

Opinion:

44. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind, for at least the budget year?

GUIDELINES:

Question 44 asks about estimates of donor assistance, both financial and in-kind assistance. Such assistance is considered non-tax revenue, and the sources of this assistance should be explicitly identified. In terms of in-kind assistance, the concern is primarily with the provision of goods (particularly those for which there is a market that would allow goods received as in-kind aid to be sold, thereby converting them into cash) rather than with in-kind aid like advisors from a donor country providing technical assistance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all donor assistance and a narrative discussing the assistance. If a narrative discussion is not included, but estimates for all donor assistance are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, donor assistance (regardless of whether it also includes a narrative discussion). Answer "c" also applies if the sources of donor assistance are not presented, but the total amount of donor assistance is presented as a single line item. Answer "d" applies if no estimates of donor assistance are presented. Select answer "e" if your country does not receive donor assistance.

Answer:

b. Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.

Source:

The 2021 Executive Budget Proposal (EBP), also titled "Buku II: Nota Keuangan Beserta RAPBN Tahun Anggaran 2021" (Book II: Financial Note and Executive Budget Proposal for 2021 Budget Year):

<https://www.kemenkeu.go.id/media/15868/buku-ii-nota-keuangan-beserta-rapbn-ta-2021.pdf>

Accompanying document to the 2021 EBP which contains details of expected major outputs and program budget for every administrative unit, and the source of fund. This book is also titled as "Book III: Himpunan Rencana Kerja Anggaran Kementerian dan Lembaga" (Compilation of Budget Workplan of Ministry and Agency):

<https://www.kemenkeu.go.id/media/15867/buku-iii-himpunan-rka-kl-ta-2021.pdf>

Comment:

Total financial number of donor assistance can be found under "Penerimaan Hibah" or Grants in Table 2.1 (page 2-3) or Table 3 (page 3) of Annex Section. No information on in-kind assistance can be found in the document. A minimal explanation on donor assistance can be found on Section 2.2.3 (page 2-43 to 2-44), but it is not enough to draw any analysis.

The accompanying document, Book III: Budget Workplan includes a "HLN" column (short for Hibah Luar Negeri or Foreign Grants) which may identify the total amount of foreign donor assistance to each Ministry/Agency.

Peer Reviewer

Opinion: Agree

Comments: I checked the book and confirm the answer and comment

Government Reviewer

Opinion:

45. Does the Executive's Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year?

(The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)

GUIDELINES:

Question 45 focuses on tax expenditures, asking whether "core" information related to these tax preferences is presented. These core components must include for both new and existing tax expenditures:

- a statement of purpose or policy rationale;
- a listing of the intended beneficiaries; and
- an estimate of the revenue foregone.

Tax expenditures arise as a result of exceptions or other preferences in the tax code provided for specified entities, individuals, or activities. Tax expenditures often have the same impact on public policy and budgets as providing direct subsidies, benefits, or goods and services. For example, encouraging a company to engage in more research through a special tax break can have the same effect as subsidizing it directly through the expenditure side of the budget, as it still constitutes a cost in terms of foregone revenues. However, expenditure items that require annual authorization are likely to receive more scrutiny than tax breaks that are a permanent feature of the tax code.

Beyond the core information, some governments may also provide other information about tax expenditures, including for example: the intended beneficiaries by sector and income class (distributional impact); a statement of the estimating assumptions, including the definition of the benchmark against which the foregone revenue is measured; and a discussion of tax expenditures as part of a general discussion of expenditures for those program areas that receive both types of government support (in order to better inform policy choices). For more details on tax expenditures, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 1.1.4 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, all of the core information related to tax expenditures as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to tax expenditures is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on tax expenditures.

Answer:

c. Yes, information is presented, but it excludes some core elements or some tax expenditures.

Source:

The 2021 Executive Budget Proposal (EBP), also titled "Buku II: Nota Keuangan Beserta RAPBN Tahun Anggaran 2021" (Book II: Financial Note and Executive Budget Proposal for 2021 Budget Year):

<https://www.kemenkeu.go.id/media/15868/buku-ii-nota-keuangan-beserta-rapbn-ta-2021.pdf>

List of Tax Expenditure reports:

<https://fiskal.kemenkeu.go.id/publikasi/tax-expenditure-report>.

Comment:

Tax expenditures can be found on "Belanja Perpajakan" section on page 2-21 to 2-24, but the latest expenditure displayed is 2019.

Another information on Tax expenditure is also displayed in Table 3.6 (page 3-27) under Pajak DTP or Pajak Ditanggung Pemerintah (Tax borne by Government). However, explanation on this item is minimal as it is only referred a few times throughout page 3-25 to 3-28. The government does provide its own report on Tax Report, but it was published separately and not related to the EBP 2021

Peer Reviewer

Opinion: Agree

Comments: I checked the book and confirm the answer and comment

Government Reviewer

Opinion:

46. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues for at least the budget year?

GUIDELINES:

Question 46 asks about estimates of earmarked revenues, which are revenues that may only be used for a specific purpose (for example, revenues from a tax on fuel that can only be used for building roads). This information is important in determining which revenues are available to fund the government's general expenses, and which revenues are reserved for particular purposes.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all earmarked revenues and a narrative discussing the earmarks. If a narrative discussion is not included, but estimates for all earmarked revenues are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, earmarked revenues (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of earmarked revenues are presented. An "e" response applies if revenue is not earmarked or the practice is disallowed by law or regulation.

Answer:

c. Yes, estimates of some but not all earmarked revenues are presented.

Source:

The 2021 Executive Budget Proposal (EBP), also titled "Buku II: Nota Keuangan Beserta RAPBN Tahun Anggaran 2021" (Book II: Financial Note and Executive Budget Proposal for 2021 Budget Year):

<https://www.kemenkeu.go.id/media/15868/buku-ii-nota-keuangan-beserta-rapbn-ta-2021.pdf>

Comment:

The revenue section of the EBP do not have any references to earmarked revenues. However, the government does include a discussion on the utility of a significant portion, but not all, of earmarked revenues in intergovernmental transfer. This discussion can be found on Section 3.3.1.1 (page 3-69 to 3-76) and summarized in Table 3.10 (page 3-73). Other reference can be found on the utility of Syariah Bond to finance infrastructure and Syariah finance (paragraph 5, page 5-15).

Peer Reviewer

Opinion: Agree

Comments: I completely inline with the answer and comment

Government Reviewer

Opinion:

47. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for the budget year?

GUIDELINES:

Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.

In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.

Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.

Answer:

c. Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for the budget year is presented.

Source:

The 2021 Executive Budget Proposal (EBP), also titled "Buku II: Nota Keuangan Beserta RAPBN Tahun Anggaran 2021" (Book II: Financial Note and Executive Budget Proposal for 2021 Budget Year):

<https://www.kemenkeu.go.id/media/15868/buku-ii-nota-keuangan-beserta-rapbn-ta-2021.pdf>

Accompanying document to the 2021 EBP which contains details of expected major outputs and program budget for every administrative unit, and the source of fund. This book is also titled as "Book III: Himpunan Rencana Kerja Anggaran Kementerian dan Lembaga" (Compilation of Budget Workplan of Ministry and Agency):

<https://www.kemenkeu.go.id/media/15867/buku-iii-himpunan-rka-kl-ta-2021.pdf>

Comment:

Some linkage between the 2021 budget with their annual, medium or long term goals can be found in narrative form throughout the documents. In Section 4, there are some linkages between the 2021 budget with government policy on several issues such as ICT (Section 4.2), Health (Section 4.3), Education (Section 4.4), Infrastructure (Section 4.5), Food Resilience (Section 4.6), Tourism (Section 4.7), and Social Protection (Section 4.8).

For other issues in other sections, the narratives do not always provide direct linkage with the proposed budget. For example, in the narrative for Environment Function expenditure (page 3-45 to 3-47), it was explicitly written of a linkage between an environment project with the 2021 Workplan and the 2020-2024 Medium-Term Plan, but nowhere in the document shows the budget implementation of such project.

A matrix of achieved and expected output targets for each Ministry/Agency since 2016 can be seen in the accompanying document Book III: Budget Workplan. This matrix could be used to verify whether the narrative goals in Buku II is translated into output targets and budgets for 2021. Although it does not provide direct linkage, it does provide a picture of what target the government has achieved since 2016 and how will it try to achieve in 2021. For example, in page 60, there is a table showing agricultural output targets achieved since 2016 and what it plans to achieve in 2021.

Peer Reviewer

Opinion: Agree

Comments: I think gov't only highlight some "important" issues. I would like to add an example. the policy to cope with covid has also received some budget allocation.

Government Reviewer
Opinion:

48. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for a multi-year period (for at least two years beyond the budget year)?

GUIDELINES:

Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.

In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.

Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.

Answer:

c. Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for a multi-year period is presented.

Source:

The 2021 Executive Budget Proposal (EBP), also titled "Buku II: Nota Keuangan Beserta RAPBN Tahun Anggaran 2021" (Book II: Financial Note and Executive Budget Proposal for 2021 Budget Year):

<https://www.kemenkeu.go.id/media/15868/buku-ii-nota-keuangan-beserta-rapbn-ta-2021.pdf>

Accompanying document to the 2021 EBP which contains details of expected major outputs and program budget for every administrative unit, and the source of fund. This book is also titled as "Book III: Himpunan Rencana Kerja Anggaran Kementerian dan Lembaga" (Compilation of Budget Workplan of Ministry and Agency):

<https://www.kemenkeu.go.id/media/15867/buku-iii-himpunan-rka-kl-ta-2021.pdf>

The 2020-2024 Medium-Term Plan or known as "Rencana Pembangunan Jangka Menengah Nasional (RPJMN) 2020-2024" (accessed in 7 August 2021): <https://www.bappenas.go.id/id/berita-dan-siaran-pers/rencana-pembangunan-jangka-menengah-nasional-rpjmn-2020-2024/>

The 2005-2025 Long-Term Plan or known as "Rencana Pembangunan Jangka Panjang Nasional (RPJPN) 2005-2025" (accessed in 7 August 2021): <https://www.bappenas.go.id/id/data-dan-informasi-utama/dokumen-perencanaan-dan-pelaksanaan/dokumen-rencana-pembangunan-nasional/rpjp-2005-2025/rpjp-2005-2025/>

Comment:

Narrative explanations in 2021 EBP has little linkage between the medium/long term goals with and the 2021 budget. Throughout the documents there are sentences to show linkages between 2021 budget with 2022-2024 Medium-Term Plan and Long-Term Plan. For example, in the narrative for Environment Function expenditure (page 3-45 to 3-47), it was explicitly written of a linkage between an environment project with the 2021 Workplan and the 2020-2024 Medium-Term Plan, but nowhere in the document shows the budget implementation of such project.

Book III: Budget Workplan, do not provide any linkage between multi-year policy with the 2021 budget.

Peer Reviewer

Opinion: Agree

Comments: Well, actually, there is only a small amount of information that shows how the proposed budget is linked to some but not all of the government's policy goals for a multi-year period is presented. Yet, its not completely absent. I think gov't assumes that the linkage between multiyear policy stated in The 2020-2024 Medium-Term Plan is sufficient (there is some information on indicative allocation of budget in the document)

Government Reviewer

Opinion:

Researcher Response

Agree and noted PR answer.

49. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on inputs to be acquired for at least the budget year?

GUIDELINES:

Question 49 asks about the availability of nonfinancial data on inputs for the budget year. (Nonfinancial data on outputs and outcomes are addressed in Question 50.)

The budget should disclose not only the amount of money that is being allocated on a program but also any information needed to analyze that expenditure. Nonfinancial data and performance targets associated with budget proposals are used to assess the success of a given policy. For example, even when allocated funds are spent according to plan, there remains the question of whether the policy delivered the results that it aimed to achieve.

Nonfinancial data can include information on:

Inputs - These are the resources assigned to achieve results. For example, in regards to education, nonfinancial data on inputs could include the number of books to be provided to each school or the materials to be used to build or refurbish a school.

Outputs - These are products and services delivered as a result of inputs. For example, the number of pupils taught every year; the number of children that received vaccines; or the number of beneficiaries of a social security program.

Outcomes - These are the intended impact or policy goals achieved. For example, an increase in literacy rates among children under 10, or a reduction in rates of maternal mortality.

In addition, governments that set performance targets must use nonfinancial data for outputs and outcomes to determine if these targets have been met.

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on inputs for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on inputs for each individual program is organized by functions. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on inputs for all administrative units or all functions, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on inputs are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on inputs is presented.

Answer:

d. No, nonfinancial data on inputs are not presented.

Source:

The 2021 Executive Budget Proposal (EBP), also titled "Buku II: Nota Keuangan Beserta RAPBN Tahun Anggaran 2021" (Book II: Financial Note and Executive Budget Proposal for 2021 Budget Year):

<https://www.kemenkeu.go.id/media/15868/buku-ii-nota-keuangan-beserta-rapbn-ta-2021.pdf>

Accompanying document to the 2021 EBP which contains details of expected major outputs and program budget for every administrative unit, and the source of fund. This book is also titled as "Book III: Himpunan Rencana Kerja Anggaran Kementerian dan Lembaga" (Compilation of Budget Workplan of Ministry and Agency):

<https://www.kemenkeu.go.id/media/15867/buku-iii-himpunan-rka-kl-ta-2021.pdf>

Comment:

Nonfinancial data on inputs are hardly available in the EBP. A few of them is available in the document, however, they are too few. For example, there is a data on quantity of fuel to be subsidized (Buku II, page 3-24), speed of satellite internet (Buku III, page 202), or list of Covid-19 prevention equipment for every employee of BNN (page 226),

Peer Reviewer

Opinion: Agree

Comments: I completely support the explanation in the comment

Government Reviewer

Opinion:

50. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on results (in terms of outputs or outcomes) for at least the budget year?

GUIDELINES:

Question 50 asks about the availability of nonfinancial data on results for the budget year. Nonfinancial data on results can include data on both outputs and

outcomes, but not on inputs (which are addressed in Question 49).

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on results for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on results for each individual program is organized by functional classification. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on results for all administrative units or all functional classifications, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on results are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on results is presented.

Answer:

b. Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.

Source:

The 2021 Executive Budget Proposal (EBP), also titled "Buku II: Nota Keuangan Beserta RAPBN Tahun Anggaran 2021" (Book II: Financial Note and Executive Budget Proposal for 2021 Budget Year):

<https://www.kemenkeu.go.id/media/15868/buku-ii-nota-keuangan-beserta-rapbn-ta-2021.pdf>

Accompanying document to the 2021 EBP which contains details of expected major outputs and program budget for every administrative unit, and the source of fund. This book is also titled as "Book III: Himpunan Rencana Kerja Anggaran Kementerian dan Lembaga" (Compilation of Budget Workplan of Ministry and Agency):

<https://www.kemenkeu.go.id/media/15867/buku-iii-himpunan-rka-kl-ta-2021.pdf>

Comment:

The 2021 EBP includes nonfinancial output data for some programs. For example, the number of poor families receiving additional funds (page 3-6, and other pages), statistics on outputs of infrastructure fund to sub-nationals (Picture 3.1, page 3-87), or the variable formula for intergovernmental transfer (page 3-79).

Buku III: Budget Workplan also have a wealth of nonfinancial output information, but not for all programs. Some programs' outputs do not represent the real output and only represent the number of activities to implement the program. For example, the output for procurement of medicine to control HIV/AIDS (page 92, row 7) only displays "1 package" instead of defining the number of medicines or the beneficiaries of the procurement.

Peer Reviewer

Opinion: Agree

Comments: it is clear

Government Reviewer

Opinion:

51. Are performance targets assigned to nonfinancial data on results in the Executive's Budget Proposal or any supporting budget documentation?

GUIDELINES:

Question 51 asks about performance targets assigned to nonfinancial data on results for the budget year. The question applies to those nonfinancial results shown in the budget, and that were identified for purposes of Question 50.

To answer "a," the Executive's Budget Proposal or supporting documentation must assign performance targets to all nonfinancial data on results shown in the budget for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must assign performance targets to a majority (but not all) of the nonfinancial data on results shown in the budget. A "c" response applies performance targets are assigned only to less than half of the nonfinancial data on results. Answer "d" applies if no performance targets are assigned to nonfinancial data on results shown in the budget, or the budget does not present nonfinancial results.

Answer:

a. Yes, performance targets are assigned to all nonfinancial data on results.

Source:

The 2021 Executive Budget Proposal (EBP), also titled "Buku II: Nota Keuangan Beserta RAPBN Tahun Anggaran 2021" (Book II: Financial Note and Executive Budget Proposal for 2021 Budget Year):

<https://www.kemenkeu.go.id/media/15868/buku-ii-nota-keuangan-beserta-rapbn-ta-2021.pdf>

Accompanying document to the 2021 EBP which contains details of expected major outputs and program budget for every administrative unit, and the source of fund. This book is also titled as "Book III: Himpunan Rencana Kerja Anggaran Kementerian dan Lembaga" (Compilation of Budget Workplan of Ministry and Agency):

<https://www.kemenkeu.go.id/media/15867/buku-iii-himpunan-rka-kl-ta-2021.pdf>

Comment:

All nonfinancial data have performance targets assigned to them. Buku II mostly include them in a narrative section (for example: paragraph 3, page 3-47) while some are being displayed in a visual form (For example: Picture 3.1, page 3-87).

The majority of nonfinancial data on results can be found on Buku III: Government Workplan. Each administrative unit display a matrix that shows performance targets using nonfinancial data. Although some output targets may not be representative of the real result expected from the programs, it should be enough to answer "A".

Peer Reviewer

Opinion: Agree

Comments: it is clear

Government Reviewer

Opinion:

52. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations in at least the budget year?

GUIDELINES:

Question 52 asks whether the budget highlight policies, both new and existing, that benefit the poorest segments of society. This question is intended to assess only those programs that directly address the immediate needs of the poor, such as through cash assistance programs or the provision of housing, rather than indirectly, such as through a stronger national defense. This information is of particular interest to those seeking to bolster government's commitment to anti-poverty efforts. For purposes of answering this question, a departmental budget (such as the Department of Social Welfare) would not be considered acceptable. In general, this question is asking whether the EBP includes a special presentation that pulls together estimates of all the relevant policies in one place. However, if the country uses "program budgeting," where programs are presented as expenditure categories with specific and identified objectives, and it identifies anti-poverty programs within each administrative unit, then that is also acceptable for this question.

The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?" (<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of countries that have provided information on how its policies affect the poor.

For instance, Pakistan provides a detailed breakdown of pro-poor expenditure as part of its 2017-18 budget proposal. In one document, the government sets out policy priorities, expected outputs, and estimates of past and future spending for several programs aimed at poverty alleviation. Another supporting document provides a comprehensive overview of ongoing policies, including a chapter on social safety nets, covering both financial and performance information of poverty alleviation schemes over a period of eight years. (http://www.finance.gov.pk/budget/mtbf_2018_21.pdf and http://www.finance.gov.pk/survey_1718.html).

To answer "a," the Executive's Budget Proposal or supporting documentation must for at least the budget year both present estimates covering all policies that are intended to benefit the most impoverished populations and include a narrative discussion that specifically addresses these policies. (For countries using program budgeting that breaks out individual anti-poverty programs, there should be a separate narrative associated with each such program.) Answer "b" if a narrative discussion is not included, but estimates for all policies that are intended to benefit the most impoverished populations are presented. Answer "c" if the presentation includes estimates covering only some, but not all, policies that are intended to benefit the most impoverished populations (regardless of whether it also includes a narrative discussion). Answer "d" if no estimates of policies that are intended to benefit the most impoverished populations are presented.

Answer:

b. Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, but a narrative discussion is not included.

Source:

The 2021 Executive Budget Proposal (EBP), also titled "Buku II: Nota Keuangan Beserta RAPBN Tahun Anggaran 2021" (Book II: Financial Note and Executive Budget Proposal for 2021 Budget Year):

<https://www.kemenkeu.go.id/media/15868/buku-ii-nota-keuangan-beserta-rapbn-ta-2021.pdf>

Accompanying document to the 2021 EBP which contains details of expected major outputs and program budget for every administrative unit, and the source of fund. This book is also titled as "Book III: Himpunan Rencana Kerja Anggaran Kementerian dan Lembaga" (Compilation of Budget Workplan of Ministry and Agency):

<https://www.kemenkeu.go.id/media/15867/buku-iii-himpunan-rka-kl-ta-2021.pdf>

Comment:

There are many discussions on policies targeting the impoverished population in the 2021 EBP. However, it is not known whether those policies are a complete picture of all policies implemented by the government as they are only explained related to the category it belongs (i.e., social protection function, intergovernmental transfers, etc.). Some examples of those policies are discussions to reduce stunting (page 4-8 to 4-15), electric and fuel subsidy (page 3-20 to 3-25), or education aid (page 4-24).

Buku II only provides estimates for highlighted programs, or they only provide result targets. The programs in the Annex of Buku II also only provide generic terms in its programming without any reference to the communities it is trying to serve.

The accompanying document, Buku III has information of such programs for every ministry, and programs ran by each ministry, including Ministry of Social Affairs and Ministry of Village, Development of Disadvantaged Regions and Transmigration. However, narrative discussion on this document is minimal.
As such, the score is improved to B (compared to previous rounds).

Peer Reviewer

Opinion: Agree

Comments: the explanation is clear

Government Reviewer

Opinion:

53. Does the executive release to the public its timetable for formulating the Executive's Budget Proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation)?

GUIDELINES:

Question 53 asks about the budget timetable. An internal timetable is particularly important for the executive's management of the budget preparation process, in order to ensure that the executive accounts for the views of the different departments and agencies in the proposed budget. The timetable would, for instance, set deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation. So that civil society is aware of the various steps in the budget formulation process, and when opportunities may exist to engage the executive, it is essential that this timetable be made available to the public.

To answer "a," the executive must prepare a detailed budget timetable and release it to the public. A "b" answer applies if the timetable is made public, but some details are not included. A "c" response applies if the timetable is made public, but many important details are excluded, reducing its value for those outside government. Answer "d" applies if no timetable is made available to the public. As long as a timetable for formulating the Executive's Budget Proposal is released, answer "a," "b," or "c" may be selected, even if the Executive's Budget Proposal is not made publicly available.

Answer:

b. Yes, a timetable is released, but some details are excluded.

Source:

Law No.17 of 2003: <https://jdih.kemenkeu.go.id/fulltext/2003/17tahun2003uu.htm>

Government Regulation No.17 of 2017:

<https://peraturan.bpk.go.id/Home/Download/40743/PP%2017%20Tahun%202017.pdf>

Ministry of Finance Regulation No.208/PMK.02/2019:

<http://www.anggaran.kemenkeu.go.id/api/Medias/604984ac-fa02-4bc5-a431-e8868afa6fe5>.

Comment:

A general timetable for the budgeting process, which includes EBP formulation, is available to the public in Law No.17 of 2003 (Article 15), Government Regulation No. 17 of 2017. More details of this timetable can be found on Ministry of Finance Regulation No.208/PMK.02/2019. However, a precise timetable which includes dates, are not available to the public.

Peer Reviewer

Opinion: Agree

Comments: Indeed, a precise time table which include dates is not available for public. The only "exact date" is the submission of EBP to the parliament; which is 16 august. Yet, the last EBP submission to the parliament was ahead of usual schedule (about a week).

Government Reviewer

Opinion:

54. Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based?

(The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

GUIDELINES:

Question 54 focuses on the macroeconomic forecast that underlies the Pre-Budget Statement, asking whether "core" information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:

- nominal GDP level;
- inflation rate;
- real GDP growth; and
- interest rates.

Beyond these core elements, some governments also provide additional information related to the economic outlook, including for instance: short- and long-term interest rates; the rate of employment and unemployment; GDP deflator; price of oil and other commodities; current account; exchange rate; and composition of GDP growth.

To answer "a," the Pre-Budget Statement must present all of the core information related to the macroeconomic forecast as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the macroeconomic forecast is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the macroeconomic forecast is presented.

Answer:

b. Yes, the core information is presented for the macroeconomic forecast.

Source:

Indonesia's Pre-Budget Statement for 2021 is also titled "Kebijakan Ekonomi Makro dan Pokok-Pokok Kebijakan Fiskal Tahun 2021" (Macroeconomic policies and Principles of Fiscal Policy for 2021):
https://fiskal.kemkenku.go.id/data/document/kem/2021/files/kem_ppkf_2021.pdf

Comment:

The 2021 PBS contains numerous macroeconomic discussion which will be used as the basis of budget planning, except for the nominal GDP level. A short summary of what is expected in 2021 macroeconomic can be found in Section IV.5 (page 184-191). However, despite not including discussion on GDP level, discussion on the GDP is extensive enough to answer "A". A summary of macroeconomic framework for 2021 can be seen in Table 11 (page 189)

Discussion on core elements included are inflation rate (page 24-28 and page 92-94), real GDP growth (page 18-22, section II.4 at page 48-51, and page 87-88), and the interest rate of a 10-year bond (briefly in box 1 at page 35).

Additional macroeconomic information included in the document are: international trade (page 22-23 and page 88-92), Exchange rate Rp/US\$ (briefly in page 37), crude oil price in US\$/Barrel (page 28-31 and 94-95), oil lifting in thousands of barrels/day (briefly in page 31 and in page 95-96), tax revenue (page 31-32), social welfare (page 32-33), financial market (34-37 and page 96-99), banking (page 37-39).

Peer Reviewer

Opinion: Agree

Comments: it is clear

Government Reviewer

Opinion:

55. Does the Pre-Budget Statement present information on the government's expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget?

(The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)

GUIDELINES:

Question 55 focuses on the government's expenditure policies and priorities in the Pre-Budget Statement, asking whether "core" information related to these policies is presented. These core components include:

- a discussion of expenditure policies and priorities; and
- an estimate of total expenditures.

Although a Pre-Budget Statement is unlikely to include detailed programmatic proposals (such detailed information is typically only presented in the budget itself), it should include a discussion of broad policy priorities and a projection of at least total expenditures associated with these policies for the budget year. The Pre-Budget Statement can include some detail, for instance, estimates provided by any of the three expenditure classifications – by administrative, economic, and functional classifications.

To answer "a," the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government's expenditure

policies and priorities as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the government's expenditure policies and priorities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the government's expenditure policies and priorities is presented.

Answer:

a. Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.

Source:

Indonesia's Pre-Budget Statement for 2021 is also titled "Kebijakan Ekonomi Makro dan Pokok-Pokok Kebijakan Fiskal Tahun 2021" (Macroeconomic policies and Main Points of Fiscal Policy for 2021):
https://fiskal.kemenkeu.go.id/data/document/kem/2021/files/kem_ppkf_2021.pdf

Comment:

The 2021 PBS includes extensive discussion on government's expenditure. Section II.3 (page 39-47) explains government's expenditure policies in 2020 when the pandemic happened. In Chapter III (page 53-85), despite having the title hinted at explaining mid-term to long-term challenges, the chapter also included some information on expected expenditure policies in 2021 and beyond. Section IV.4.2 (page 150-176) discussed government's expenditure policy for 2021.

Meanwhile, budget ceiling for 2021 budget can be seen in Section VI.2 (page 210-22) with its summary in Table 13 (page 210) and for each administrative in Table 14 (page 225-230). A summary of fiscal framework which includes the total number of expenditure can be seen in Table 190 (page 190).

Peer Reviewer

Opinion: Agree

Comments: it is clear

Government Reviewer

Opinion:

56. Does the Pre-Budget Statement present information on the government's revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget?

(The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)

GUIDELINES:

Question 56 focuses on the government's revenue policies and priorities in the Pre-Budget Statement, asking whether "core" information related to these policies is presented. These core components include:

- a discussion of revenue policies and priorities; and
- an estimate of total revenue.

Although a Pre-Budget Statement is unlikely to include detailed revenue proposals, it should include a discussion of broad policy priorities and a projection of at least the total revenue associated with these policies for the budget year. The Pre-Budget Statement can also include more detail, for instance, with estimates provided by revenue category – tax and non-tax – or some of the major individual sources of revenue, such as the Value Added Tax or the income tax.

To answer "a," the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government's revenue policies and priorities as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the government's revenue policies and priorities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the government's revenue policies and priorities is presented.

Answer:

a. Yes, information beyond the core elements is presented for the government's revenue policies and priorities.

Source:

Indonesia's Pre-Budget Statement for 2021 is also titled "Kebijakan Ekonomi Makro dan Pokok-Pokok Kebijakan Fiskal Tahun 2021" (Macroeconomic policies and Main Points of Fiscal Policy for 2021):
https://fiskal.kemenkeu.go.id/data/document/kem/2021/files/kem_ppkf_2021.pdf

Comment:

General policy on revenue post-Covid can be found on Section IV.3 (page 128-130). Section IV.4.1 (page 132-150) explains the 2021 policy and priorities beyond the core which includes explanation on each revenue sources: Tax (page 133-143), Non-Tax (page 143-149), and Grants (page 149-150). Although the document does not include an estimate of total revenue, an easy calculation can be done by viewing a summary of fiscal framework which can be seen in Table 190 (page 190).

Peer Reviewer

Opinion: Agree

Comments: it is clear

Government Reviewer

Opinion:

57. Does Pre-Budget Statement present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

GUIDELINES:

Question 57 asks whether the Pre-Budget Statement includes three key estimates related to borrowing and debt:

- the amount of net new borrowing needed in the upcoming budget year;*
- the central government's total debt burden at the end of the upcoming budget year; and*
- the interest payments on the outstanding debt for the upcoming budget year.*

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens, banks, and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," the Pre-Budget Statement must present all three estimates of borrowing and debt for at least the upcoming budget year. For a "b" answer, the Pre-Budget Statement must present two of those three estimates. For a "c" answer, the PBS must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the PBS.

Answer:

d. No, none of the three estimates related to government borrowing and debt are not presented.

Source:

Indonesia's Pre-Budget Statement for 2021 is also titled "Kebijakan Ekonomi Makro dan Pokok-Pokok Kebijakan Fiskal Tahun 2021" (Macroeconomic policies and Main Points of Fiscal Policy for 2021):
https://fiskal.kemenkeu.go.id/data/document/kem/2021/files/kem_ppkf_2021.pdf

Comment:

There is no meaningful information related to debt and borrowings in the 2021 PBS. The government only includes a short information related to borrowing and debts in page 178-180, while Table 12 (page 190) include debt ratio (seen as "Rasio Utang"). Both information are not enough to draw any analysis.

Peer Reviewer

Opinion: Agree

Comments: Gov't only provides information about the amount of planned debt, the ratio, and a comparison with other developed countries (which showed that the Indonesian debt to GDP ratio is very small compared to developed countries. Yet, there is no comparison of debt to annual budget)

Government Reviewer

Opinion:

58. Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?

GUIDELINES:

Question 58 asks about multi-year expenditure estimates in the Pre-Budget Statement.

To answer "a," expenditure estimates for at least two years beyond the upcoming budget year must be presented. The estimates must be for at least total expenditures, but could include more detail than just the aggregate total.

Answer:

b. No, multi-year expenditure estimates are not presented.

Source:

Indonesia's Pre-Budget Statement for 2021 is also titled "Kebijakan Ekonomi Makro dan Pokok-Pokok Kebijakan Fiskal Tahun 2021" (Macroeconomic policies and Main Points of Fiscal Policy for 2021):
https://fiskal.kemenkeu.go.id/data/document/kem/2021/files/kem_ppkf_2021.pdf

Comment:

Table 12 (page 190) presents estimates of expenditure up to 2024, but in the form of percentage against GDP.

Peer Reviewer

Opinion: Agree

Comments: it is clear

Government Reviewer

Opinion:

59. Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 59 asks if expenditure estimates in the Enacted Budget are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Enacted Budget must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates must be presented by two of the three classifications. A "c" answer applies if expenditure estimates are presented by one of the three classifications. Answer "d" applies if expenditure estimates are not presented by any of the three classifications.

Answer:

a. Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

Source:

The 2021 Enacted Budget is also titled "Buku II: Nota Keuangan Beserta Anggaran Pendapatan dan Belanja Negara Tahun Anggaran 2021" (Book II: Financial Memorandum and State Revenue and Expenditure Budget for 2021 Fiscal Year):
<https://www.kemenkeu.go.id/media/16834/buku-ii-nota-keuangan-beserta-apbn-ta-2021.pdf>

Comment:

All 3 classification are included in the 2021 Enacted Budget.

Peer Reviewer

Opinion: Agree

Comments: it is clear

Government Reviewer
Opinion:

59b. Based on the response to Question 59, check the box(es) to identify which expenditure classifications are included in the Enacted Budget:

Answer:

Administrative classification
Economic classification
Functional classification

Source:

The 2021 Enacted Budget is also titled "Buku II: Nota Keuangan Beserta Anggaran Pendapatan dan Belanja Negara Tahun Anggaran 2021" (Book II: Financial Memorandum and State Revenue and Expenditure Budget for 2021 Fiscal Year):
<https://www.kemenkeu.go.id/media/16834/buku-ii-nota-keuangan-beserta-apbn-ta-2021.pdf>

Comment:

Classification by administrative unit can be found in Table 3.3 (page 3-16) and Table 6 (page 6-8) of Annex 1, while its narrative can be found in Section 3.2.1.1 (page 3-7 to 3-38).

Economic classification can be found in Table 5 (page 5) of Annex 1, while a short explanation can be found in Box 3.2 (page 3-56).

Classification by function can be found in Graph 3.8 (page 3-39) and Table 4 (page 4) of Annex 1, while its narrative can be found in Section 3.2.1.2 (page 3-38 to 3-56).

Peer Reviewer

Opinion: Agree

Comments: it is clear

Government Reviewer

Opinion:

60. Does the Enacted Budget present expenditure estimates for individual programs?

GUIDELINES:

Question 60 asks if expenditure estimates in the Enacted Budget are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Enacted Budget must present all programs, which account for all expenditures, in the budget year. To answer "b," the Enacted Budget must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Enacted Budget presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Enacted Budget.

Answer:

a. Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.

Source:

The 2021 Enacted Budget is also titled "Buku II: Nota Keuangan Beserta Anggaran Pendapatan dan Belanja Negara Tahun Anggaran 2021" (Book II: Financial Memorandum and State Revenue and Expenditure Budget for 2021 Fiscal Year):
<https://www.kemenkeu.go.id/media/16834/buku-ii-nota-keuangan-beserta-apbn-ta-2021.pdf>

Comment:

Estimates for programs can be found in second part of Table 7 (page 28-35) and it includes all expenditures.

Peer Reviewer
Opinion: Agree
Comments: it is clear

Government Reviewer
Opinion:

61. Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?

GUIDELINES:

Question 61 asks whether revenue estimates in the Enacted Budget are presented by "category" – that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Enacted Budget must present revenue estimates classified by category.

Answer:

a. Yes, the Enacted Budget presents revenue estimates by category.

Source:

The 2021 Enacted Budget is also titled "Buku II: Nota Keuangan Beserta Anggaran Pendapatan dan Belanja Negara Tahun Anggaran 2021" (Book II: Financial Memorandum and State Revenue and Expenditure Budget for 2021 Fiscal Year):
<https://www.kemenkeu.go.id/media/16834/buku-ii-nota-keuangan-beserta-apbn-ta-2021.pdf>

Comment:

Revenue estimates are presented by category. This can be seen in Table 2.1 (page 2-3) and Table 3 (page 3) of Annex 1. Narrative for Tax category can be found in Section 2.2.1 (page 2-4 to 2-24), Non-Tax category in Section 2.2.2 (page 2-24 to 2-43, and Grants in Section 2.2.3 (page 2-43 to 2-44).

Peer Reviewer
Opinion: Agree
Comments: it is clear

Government Reviewer
Opinion:

62. Does the Enacted Budget present individual sources of revenue?

GUIDELINES:

Question 62 asks whether revenue estimates for individual sources of revenue are presented in the Enacted Budget. The question applies to both tax and non-tax revenue.

To answer "a," the Enacted Budget must present all individual sources of revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Enacted Budget must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Enacted Budget presents individual sources of revenue that account for less than two-thirds of revenues. Answer "d" applies if individual sources of revenue are not presented.

Answer:

a. Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.

Source:

The 2021 Enacted Budget is also titled "Buku II: Nota Keuangan Beserta Anggaran Pendapatan dan Belanja Negara Tahun Anggaran 2021" (Book II: Financial Memorandum and State Revenue and Expenditure Budget for 2021 Fiscal Year):
<https://www.kemenkeu.go.id/media/16834/buku-ii-nota-keuangan-beserta-apbn-ta-2021.pdf>

Comment:

Individual sources of revenue are identified and presented in Table 2.1 (page 2-3) and Table 3 (page 3) of Annex 1. More details of these individual sources are explained in Section 2.2 (page 2-2 to 2-44).

Peer Reviewer

Opinion: Agree

Comments: it is clear

Government Reviewer

Opinion:

63. Does the Enacted Budget present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

GUIDELINES:

Question 63 asks about three key estimates related to borrowing and debt:

- *the amount of net new borrowing required during the budget year;*
- *the total debt outstanding at the end of the budget year;*
- *the interest payments on the outstanding debt for the budget year.*

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens, banks, and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," the Enacted Budget must present all three estimates of borrowing and debt. For a "b" answer, the Enacted Budget must present two of those three estimates. For a "c" answer, the Enacted Budget must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the Enacted Budget.

Answer:

b. Yes, two of the three estimates related to government borrowing and debt are presented.

Source:

The 2021 Enacted Budget is also titled "Buku II: Nota Keuangan Beserta Anggaran Pendapatan dan Belanja Negara Tahun Anggaran 2021" (Book II: Financial Memorandum and State Revenue and Expenditure Budget for 2021 Fiscal Year):
<https://www.kemenkeu.go.id/media/16834/buku-ii-nota-keuangan-beserta-apbn-ta-2021.pdf>

Comment:

The 2021 Enacted Budget only includes information on net new borrowings and interest payments. Table 5.2 (page 5-5) and Table 10 (page 38) of Annex 1 presents information on the total net borrowing (listed under "Pembiayaan Utang"). Meanwhile, interest payment can be seen in Table 3.4 (page 3-20) and Table 5 (page 5) of Annex 1 (listed under "Pembayaran Bunga Utang").

Narrative on borrowings and debts can be found on section 5.2.2.1 (page 5-4 to 5-20), while narrative on interest payment can be found on page 3-18 to 3-20.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, all three estimates related to government borrowing and debt are presented.

Comments: · the amount of net new borrowing required during the budget year: tabel 5.2 page 5-4 · the total debt outstanding at the end of the budget year: Table 5.3 (by instrument) and Table 5.4 (by type of currency) page 5-6; also tabel 10 at page 38 of the first annex · the interest payments on the

outstanding debt for the budget year: Table 3.4 page 3-20

Government Reviewer

Opinion:

Researcher Response

The total debt outstanding figure for 2020 as shown in Table 5.3 and Table 5.4 that PR cited only shows figure until June 2020, instead of a projection until the end of the year as requested by the question. This information is available at the caption for both tables. Meanwhile, Table 10 only shows the net level instead of the outstanding level of debt, as can be seen in the label for debts called 'neto'. Therefore, I maintain my answer at "B".

64. What information is provided in the Citizens Budget?

(The core information must include expenditure and revenue totals, the main policy initiatives in the budget, the macroeconomic forecast upon which the budget is based, and contact information for follow-up by citizens.)

GUIDELINES:

Question 64 focuses on the content of the Citizens Budget, asking whether "core" information is presented. These core components include:

- *expenditure and revenue totals;*
- *the main policy initiatives in the budget;*
- *the macroeconomic forecast upon which the budget is based; and*
- *contact information for follow-up by citizens.*

To answer "a," the Citizens Budget or supporting documentation must present all of the above core information as well as some additional information beyond the core elements. To answer "b," the Citizens Budget must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if the Citizens Budget includes some of the core components above, but other core pieces of information are not included. Answer "d" applies if a Citizens Budget is not published.

Answer:

a. The Citizens Budget provides information beyond the core elements.

Source:

Citizens Budget for 2021 Executive Budget Proposal (EBP):

<https://www.kemenkeu.go.id/media/15869/advertorial-rapbn-2021.pdf>

Citizens Budget for 2021 Enacted Budget (EB):

<https://www.kemenkeu.go.id/media/16835/informasi-apbn-2021.pdf>

Citizens Budget for 2021 Mid-Year Review (MYR):

<https://anggaran.kemenkeu.go.id/assets/FTPPortal/Peraturan/Berita/Realisasi%20Semester%201%20dan%20Outlook%20APBN%202020/Infografis%20Laporan%20Semester%201%20APBN%202020.pdf>

Example of a Citizens Budget on Monthly Report for September 2020:

<https://kemenkeu.go.id/media/16186/konpers-apbnkita-sep20.pdf>

Comment:

The government released Citizens Budget regularly in almost all cycle of budgeting, but no contact information is presented in any of them. The Citizens Budget for EBP 2021 includes 2 core elements. expenditure and revenue (page 5), policies (page 6-25), macroeconomic forecasts (page 4), and contact information (back cover page). The Citizens Budget for EB 2021 also includes 3 core elements but added additional information: total expenditure and revenue (page 3 and 7), policies (page 8-41), macroeconomic forecast (page 5), feedback request (page 42), development target (page 6), and timetable of budget planning (page 1).

Peer Reviewer

Opinion: Agree

Comments: it is clear

Government Reviewer

Opinion:

65. How is the Citizens Budget disseminated to the public?

GUIDELINES:

Question 65 asks how the Citizens Budget is disseminated to the public. Citizens Budgets should be made available to a variety of audiences. Therefore paper versions and an Internet posting of a document might not be sufficient.

To answer "a," the executive must use three or more different types of creative media tools to reach the largest possible share of the population, including those who otherwise would not normally have access to budget documents or information. Dissemination would also be pursued at the very local level, so that the coverage is targeted both by geographic area and population group (e.g., women, elderly, low income, urban, rural, etc.). Option "b" applies if significant dissemination efforts are made through a combination of two means of communications, for instance, both posting the Citizens Budget on the executive's official website and distributing printed copies of it. Option "c" applies if the Citizens Budget is disseminated through only posting on the executive's official website. Option "d" applies when the executive does not publish a Citizens Budget.

Answer:

c. A Citizens Budget is disseminated only by using one means of dissemination.

Source:

Website hosting the Citizens Budget:

<https://www.kemenkeu.go.id/informasi-publik/uu-apbn-dan-nota-keuangan/>

Comment:

The Citizens Budget are primarily disseminated through online means. It can be found on their website and official social media platforms. The Citizens Budget were not disseminated through newspaper or any other media.

Peer Reviewer

Opinion: Agree

Comments: The Citizens Budget were not disseminated through the newspaper or any other media. However, the citizen budget document has become a source of news data for several online and print newspapers

Government Reviewer

Opinion:

Researcher Response

Agree with PR answer. In previous years, the MoF also disseminate the Citizens Budget in print through a major newspaper in Indonesia, but the practice was not done for this 2021 Budget.

66. Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?

GUIDELINES:

Question 66 asks whether the executive has established mechanisms to identify the public's requirements for budget information before publishing a Citizens Budget. What the public wants to know about the budget might differ from the information the executive includes in technical documents that comprise the Executive's Budget Proposal or the Enacted Budget; similarly, different perspectives might exist on how the budget should be presented, and this may vary depending on the context. For this reason the executive should consult with the public on the content and presentation of the Citizens Budget.

To answer "a," the executive must have established mechanisms to consult with the public, and these mechanisms for consultation are both accessible and widely used by the public. Such mechanisms can include focus groups, social networks, surveys, hotlines, and meetings/events in universities or other locations where people gather to discuss public issues. In countries where Citizens Budgets are consistently produced and released, it may be sufficient for the government to provide the public with contact information and feedback opportunities, and subsequently use the feedback to improve its management of public resources.

Option "b" applies if the executive has established mechanisms for consultation that are accessible to the public, but that the public nonetheless does not use frequently. That is, the public does not typically engage with the executive on the content of the Citizens Budget, even though the executive has created opportunities for such consultation. Option "c" applies if the executive has established mechanism for consultation with the public, but they are poorly designed and thus not accessible to the public. Option "d" applies if the executive has not created any mechanisms to seek feedback from the public on the content of the Citizens Budget.

Answer:

b. Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget; while these mechanisms are accessible they are not widely used by the public.

Source:

Citizens Budget for 2021 Enacted Budget (EB):

<https://www.kemenkeu.go.id/media/16835/informasi-apbn-2021.pdf>

Comment:

In 2020, one of the mechanisms found for the Ministry of Finance to identify public's requirement in the citizens budget is in 2020 Enacted Budget's (EB) Citizens Budget. Page 42 of the 2020 EB includes a scannable QR code which directed users to a Google Form for a feedback on the Citizens Budget and how to improve it. In addition to the scannable QR code, the public may also responded with their input when the Citizens Budget was published in official social media accounts. Such online availability, despite being easy and inexpensive, limits accessibility to those with online presence.

Peer Reviewer

Opinion: Agree

Comments: it is clear

Government Reviewer

Opinion:

67. Are "citizens" versions of budget documents published throughout the budget process?

GUIDELINES:

Question 67 asks if "citizens" versions of budget documents are published throughout the budget process. While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle.

To answer "a," a citizens version of at least one budget document is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit) – for a total of at least four citizens budget documents throughout the process. Option "b" applies if a citizens version of a budget document is published for at least two of the four stages of the budget process. Option "c" applies if a citizens version of a budget document is published for at least one of the four stages of the budget process. Select option "d" if no "citizens" version of budget documents is published.

Answer:

b. A citizens version of budget documents is published for at least two of the four stages of the budget process.

Source:

Citizens Budget for 2021 Executive Budget Proposal (EBP):
<https://www.kemenkeu.go.id/media/15869/advertorial-rapbn-2021.pdf>

Citizens Budget for 2021 Enacted Budget (EB):
http://www.anggaran.kemenkeu.go.id/assets/FTPPortal/Peraturan/NK%20UU%20APBN%20Lapsem/03c.%20ENG_ADVERTORIALRAPBN2021.pdf

Citizens Budget for 2021 Mid-Year Review (MYR):
<https://anggaran.kemenkeu.go.id/assets/FTPPortal/Peraturan/Berita/Realisasi%20Semester%201%20dan%20Outlook%20APBN%202020/Infografis%20Laporan%20Semester%201%20APBN%202020.pdf>

Example of a Citizens Budget on Monthly Report for September 2020:

<https://kemenkeu.go.id/media/16186/konpers-apbnkita-sep20.pdf>

Comment:

In the planning and execution stages of the budget process, a "citizens" version is also published coincide with the publications of key budget documents. They are mainly produced in the form of infographic and distributed online in official website and social media accounts.

Although there are some illustrations in social media posts accompanying the release of the Audit Report and Year-End Report, they're not informative enough.

Peer Reviewer

Opinion: Agree

Comments: the answer is clear, and checked

Government Reviewer

Opinion:

68. Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional

classification)?

GUIDELINES:

Question 68 asks if expenditure estimates in In-Year Reports are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above.

Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," In-Year Reports must present actual expenditures by all three of the expenditure classifications. To answer "b," actual expenditures must be presented by two of these three classifications. A "c" answer applies if actual expenditures are presented by one of the three classifications. Answer "d" applies if actual expenditures are not presented by any of the three classifications in In-Year Reports.

Answer:

b. Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.

Source:

The September 2020 edition of In-Year Reports (IYR). The IYR is called APBN KiTa, short for "APBN Kinerja dan Fakta" (State Budget Performance and Facts):

<https://www.kemenkeu.go.id/media/16163/apbn-kita-september-2020.pdf>

Comment:

All monthly In-Year Reports APBN KiTA only presents expenditure by economic classification, while only the top 15 spenders are included in the chart which shows administrative classification. For example, this can be seen in page 64 of APBN KiTA for September 2020. Another in-Year Reports, i-Accounts, also only present expenditure by economic classification.

Peer Reviewer

Opinion: Agree

Comments: the answer is clear, and checked

Government Reviewer

Opinion:

68b. Based on the response to Question 68, check the box(es) to identify which expenditure classifications are included in the In-Year Reports:

Answer:

Economic classification
Administrative classification

Source:

The September 2020 edition of In-Year Reports (IYR). The IYR is called APBN KiTa, short for "APBN Kinerja dan Fakta" (State Budget Performance and Facts):

<https://www.kemenkeu.go.id/media/16163/apbn-kita-september-2020.pdf>

Comment:

See answer for Question 68a.

Peer Reviewer

Opinion: Agree

Comments: the answer is clear, and checked

Government Reviewer

Opinion:

69. Do the In-Year Reports present actual expenditures for individual programs?

GUIDELINES:

Question 69 asks if expenditure estimates in In-Year Reports are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

A note for francophone countries: "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable detaillé*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," In-Year Reports must present actual expenditures for all individual programs, accounting for all expenditures. To answer "b," In-Year Reports must present actual expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if In-Year Reports present actual expenditures for programs that account for less than two-thirds of expenditures. Answer "d" applies if actual expenditures are not presented by program in In-Year Reports.

Answer:

c. Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.

Source:

The November 2020 edition of In-Year Reports (IYR). The IYR is called APBN KiTa, short for "APBN Kinerja dan Fakta" (State Budget Performance and Facts):

<https://www.kemenkeu.go.id/media/16832/apbn-kita-november-2020.pdf>

Comment:

Every month, APBN KiTA provides only a small information on actual expenditures for programs. This is exemplified in a few sentences in page 67 of November 2020 edition of APBN KiTA. The second column includes a passage showing the actual expenditures for subsidy of electric bills for poor households during the pandemic, aid for SMEs, and other aid during the pandemic.

Peer Reviewer

Opinion: Agree

Comments: Minor correction On page 67 there is a narrative about actual expenditure, but there is no mention of electricity subsidy spending. In the second column of page 67, the actual expenditure is written for: (1) payment of assistance to micro-business actors. (2) payment assistance wage/salary subsidy. (3) incentive payments for labor health at the center and in the regions. (5) payment of the cost of treating patients with covid-19 (6) salary assistance for teachers. (7) Internet quota subsidies

Government Reviewer

Opinion:

Researcher Response

Agree with PR and apologize for the mishap. The electricity subsidy was mentioned in another page.

70. Do the In-Year Reports compare actual year-to-date expenditures with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

GUIDELINES:

Question 70 asks whether In-Year Reports compare actual expenditures to-date with either the enacted levels or actual expenditures for the same period in the previous year.

The OECD recommends that the reports contain the total year-to-date expenditures in a format that allows for a comparison with the budget's forecast expenditures (based on enacted levels) for the same period.

To answer "a," comparisons must be made for expenditures presented in the In-Year Reports

Answer:

a. Yes, comparisons are made for expenditures presented in the In-Year Reports.

Source:

The September 2020 edition of In-Year Reports (IYR). The IYR is called APBN KiTa, short for "APBN Kinerja dan Fakta" (State Budget Performance and Facts):

<https://www.kemenkeu.go.id/media/16163/apbn-kita-september-2020.pdf>

Comment:

Comparisons are made with the latest enacted version and with the same period in the previous year. In September edition of APBN KiTa, we can see

the comparison made in the table in page 17. The table shows comparison with 2019 enacted budget, 2019 actual until August, and latest 2020 revision (Perpres 72/2020). Other APBN KiTa displays similar layout.

Peer Reviewer

Opinion: Agree

Comments: the answer is clear and checked

Government Reviewer

Opinion:

71. Do In-Year Reports present actual revenue by category (such as tax and non-tax)?

GUIDELINES:

Questions 71 asks whether In-Year Reports present actual revenues by "category"— that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," In-Year Reports must present revenue estimates classified by category.

Answer:

a. Yes, In-Year Reports present actual revenue by category.

Source:

The September 2020 edition of In-Year Reports (IYR). The IYR is called APBN KiTa, short for "APBN Kinerja dan Fakta" (State Budget Performance and Facts):

<https://www.kemenkeu.go.id/media/16163/apbn-kita-september-2020.pdf>

Comment:

In September 2020 edition of APBN KiTa, the items for revenue in the table in page 17 shows revenue by category. This is detailed further in page 41-59. Other APBN KiTa displays similar layout.

Peer Reviewer

Opinion: Agree

Comments: It is clear

Government Reviewer

Opinion:

72. Do In-Year Reports present the individual sources of revenue for actual revenues collected?

GUIDELINES:

Question 72 asks whether In-Year Reports present actual collections of individual sources of revenue (such as income taxes, VAT, etc.). The question applies to both tax and non-tax revenue.

To answer "a," In-Year Reports must present actual collections for all individual sources of revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," In-Year Reports must present actual collections for individual sources of revenue that when combined account for at least two-thirds of all revenue collected, but not all revenue. A "c" answer applies if In-Year Reports present individual sources of actual revenue that account for less than two-thirds of all revenue collected. Answer "d" applies if individual sources of actual revenue are not presented.

Answer:

b. Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.

Source:

The September 2020 edition of In-Year Reports (IYR). The IYR is called APBN KiTa, short for "APBN Kinerja dan Fakta" (State Budget Performance and Facts):

<https://www.kemenkeu.go.id/media/16163/apbn-kita-september-2020.pdf>

Comment:

Individual sources of revenue are identified and explained in every APBN KiTa. For example, in September 2020 edition of APBN KiTa, the revenues are explained in page 41-59 with table in page 42 summarizes the sources of tax, table in page 50 shows customs and duties, and table in page 56 shows sources of non-tax revenue. However, there is no explanation and details of Grants, which is categorized as Revenue.

Peer Reviewer

Opinion: Agree

Comments: I agree with the researcher and his/her comment and the source are correct

Government Reviewer

Opinion:

73. Do the In-Year Reports compare actual year-to-date revenues with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

GUIDELINES:

Question 73 asks whether In-Year Reports compare actual revenues to-date with either the enacted levels or actual revenues for the same period in the previous year.

The OECD recommends that the reports contain the total year-to-date revenues in a format that allows for a comparison with the budget's forecast revenues (based on enacted levels) for the same period.

To answer "a," comparisons must be made for revenues presented in the In-Year Reports.

Answer:

a. Yes, comparisons are made for revenues presented in the In-Year Reports.

Source:

The September 2020 edition of In-Year Reports (IYR). The IYR is called APBN KiTa, short for "APBN Kinerja dan Fakta" (State Budget Performance and Facts):

<https://www.kemenkeu.go.id/media/16163/apbn-kita-september-2020.pdf>

Comment:

Similar with answers in Question 70, comparisons are made with the latest enacted version (Perpres 72/2020) and with the same period in the previous year. In September edition of APBN KiTa, we can see the comparison made in the table in page 17. The table shows comparison with 2019 enacted budget, 2019 actual until August, and latest 2020 revision (Perpres 72/2020). Other APBN KiTa displays similar layout.

Peer Reviewer

Opinion: Agree

Comments: I'm in line with the researcher's comment

Government Reviewer

Opinion:

74. Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing; the total debt outstanding; and interest payments?

GUIDELINES:

Question 74 asks about three key estimates related to borrowing and debt:

- *the amount of net new borrowing so far during the year;*
- *the central government's total debt burden at that point in the year; and*
- *the interest payments to-date on the outstanding debt.*

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens and banks and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments,

or international financial institutions such as the World Bank and the International Monetary Fund.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," In-Year Reports must present all three estimates of borrowing and debt. For a "b" answer, In-Year Reports must present two of those three estimates. For a "c" answer, IYRs must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in In-Year Reports.

Answer:

a. Yes, all three estimates related to government borrowing and debt are presented.

Source:

The September 2020 edition of In-Year Reports (IYR). The IYR is called APBN KiTa, short for "APBN Kinerja dan Fakta" (State Budget Performance and Facts):
<https://www.kemenkeu.go.id/media/16163/apbn-kita-september-2020.pdf>

Comment:

The In-Year Reports shows all three estimates. In APBN KiTa September 2020 edition, information on borrowing and debt can be found in page 77-81. Total net borrowings (and their sources) are illustrated in page 78 and explained in page 77. Meanwhile, total debt burden is explained in page 79 and illustrated in page 80. Lastly, payments on interest can be found in page 65. Other APBN KiTa shows similar layout.

Peer Reviewer

Opinion: Agree

Comments: I'm in line with the researcher's comment. However, there is a difference in the total amount of debt between those listed in the document <https://www.kemenkeu.go.id/media/16163/apbn-kita-september-2020.pdf> with the total debt listed in https://www.bi.go.id/en/statistik/ekonomi-keuangan/sulni/Documents/SULNI_December_2020.pdf. The total amount of debt listed in the statistical document of Indonesia's foreign debt (https://www.bi.go.id/en/statistik/ekonomi-keuangan/sulni/Documents/SULNI_December_2020.pdf) reaches 413 billion USD. Meanwhile, in our APBN document (<https://www.kemenkeu.go.id/media/16163/apbn-kita-september-2020.pdf>) it reaches 600 billion USD.

Government Reviewer

Opinion:

75. Do In-Year Reports present information related to the composition of the total actual debt outstanding?

(The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

GUIDELINES:

Question 75 focuses on the composition of government debt, asking whether "core" information related to its composition is presented. These core components include:

- *interest rates on the debt;*
- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 74, domestic debt is held by a country's citizens and banks and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country's debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.

Beyond these core elements, a government may also provide additional information related to the composition of its debt, including for instance: whether interest rates are fixed or variable; whether debt is callable; the currency of the debt; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); an analysis of the risk associated with the debt; and where appropriate, what the debt is being used to finance.

To answer "a," In-Year Reports must present all of the core information related to the composition of government debt to-date as well as some additional information beyond the core elements. To answer "b," In-Year Reports must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on the composition of the debt outstanding in In-Year Reports.

Answer:

c. Yes, information is presented, but it excludes some core elements.

Source:

The September 2020 edition of In-Year Reports (IYR). The IYR is called APBN KiTa, short for "APBN Kinerja dan Fakta" (State Budget Performance and Facts):

<https://www.kemenkeu.go.id/media/16163/apbn-kita-september-2020.pdf>

Comment:

APBN KiTa only present one core information: whether the debt is domestic or external. However, as exemplified by page 79-80 of APBN KiTa September 2020 edition, they also added breakdown on the types of debt instruments and source of borrowings.

Peer Reviewer

Opinion: Agree

Comments: I'm inline with the researcher's comment. A very detailed explanation of Indonesia's debt can be read through the Indonesian foreign debt statistics book. Indonesia's foreign debt statistics document can be read through the following link: https://www.bi.go.id/en/statistik/ekonomi-keuangan/sulni/Documents/SULNI_December_2020.pdf

Government Reviewer

Opinion:

76. Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?

GUIDELINES:

Question 76 asks whether the Mid-Year Review includes an updated macroeconomic forecast for the budget year underway, and provides an explanation of the update.

Refer to Question 15 for the components of the macroeconomic forecast presented in the Executive's Budget Proposal.

To answer "a," the Mid-Year Review must include an updated macroeconomic forecast and explain all of the differences between the initial forecast presented in the Executive's Budget Proposal and the updated forecast. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the macroeconomic forecast must be updated, but only some of the differences between the initial and updated forecasts are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes an updated macroeconomic forecast, but does not provide an explanation for the revisions. A "d" response applies if the macroeconomic forecast has not been updated.

Answer:

b. Yes, the estimates for macroeconomic forecast have been updated, and an explanation of some of the differences between the original and updated forecasts is presented.

Source:

The 2020 Mid Year Review (MYR) is also titled "Laporan Pemerintah Tentang Pelaksanaan APBN Semester Pertama Tahun Anggaran 2020" (Government Report on State Budget Execution in First Semester of 2020 Fiscal year):

<https://anggaran.kemenkeu.go.id/assets/FTPPortal/Peraturan/Berita/Realisasi%20Semester%20dan%20Outlook%20APBN%202020/LAPORAN%20SEMESTER%20APBN%202020.pdf>

Comment:

The Mid-Year Review (MYR) document has an updated macroeconomic forecast covering all indicators except for GDP figures, and it includes a discussion describing the differences with the latest enacted version. Table 2.1 (page 2-2) presents the actual macroeconomic indicator by mid-year, while Table 3.1.2 (page 3-6) presents the updated forecasts until the end of the fiscal year 2020.

Narrative explanation for each indicator until the end of the first semester can be seen in Section 2.1 (page 2-2 to 2-13), while narrative explanation for each indicator until the end of the second semester can be seen in Section 3.1 (page 3-1 to 3-6).

Peer Reviewer

Opinion: Agree

Comments: I agree with the researcher and his/her comment and the source are correct

Government Reviewer

Opinion:

77. Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?

GUIDELINES:

Question 77 asks whether the Mid-Year Review includes updated estimates of expenditure for the budget year underway, and provides an explanation of the update. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.

To answer "a," the Mid-Year Review must include updated expenditure estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. The expenditure estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated expenditure estimates, but does not provide an explanation for the revisions. A "d" response applies if the expenditure estimates have not been updated.

Answer:

a. Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.

Source:

The 2020 Mid Year Review is also titled "Laporan Pemerintah Tentang Pelaksanaan APBN Semester Pertama Tahun Anggaran 2020" (Government Report on State Budget Execution in First Semester of 2020 Fiscal year):
<https://anggaran.kemenkeu.go.id/assets/FTPPortal/Peraturan/Berita/Realisasi%20Semester%201%20dan%20Outlook%20APBN%202020/LAPORAN%20SEMESTER%201%20APBN%202020.pdf>

Comment:

Presentation of expenditure estimates are updated, and explanation are given for the differences with the latest enacted budget. The presentation of expenditure estimates can be seen in Table 1 page 1 of Annex. Discussion on the latest situation of expenditure can be seen in Section 2.3 (page 2-38 to 2-71) and 2.4 (page 2-72 to 2-87). Meanwhile, discussion on upcoming plan for the next semester can be seen in Section 3.3.1 (page 3-13 to 3-20) and 3.4 (page 3-21 to 3-33).

Peer Reviewer

Opinion: Agree

Comments: I agree with the researcher and his/her comment and the source are correct

Government Reviewer

Opinion:

78. Does the Mid-Year Review of the budget present updated expenditure estimates for the budget year underway by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 78 asks if expenditure estimates for the budget year underway in the Mid-Year Review are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.

Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Mid-Year Review must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates must be presented by two of these three classifications. A "c" answer applies if expenditure estimates are presented by one of the three classifications. Answer "d" applies if expenditure estimates are not presented by any of the three classifications in the Mid-Year Review.

Answer:

a. Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

Source:

The 2020 Mid Year Review is also titled "Laporan Pemerintah Tentang Pelaksanaan APBN Semester Pertama Tahun Anggaran 2020" (Government Report on State Budget Execution in First Semester of 2020 Fiscal year):
<https://anggaran.kemenkeu.go.id/assets/FTPPortal/Peraturan/Berita/Realisasi%20Semester%201%20dan%20Outlook%20APBN%202020/LAPORAN%20SEMESTER%201%20APBN%202020.pdf>

Comment:

Presentation of expenditure in administrative classification can be seen on Table 2.3.2 (page 2-56) for actual numbers and summarized in Table 5 (page 5-20) of the Annex section. Narrative on administrative classification can be found on Section 2.3.1 (page 2-40 to 2-65) for actual numbers and Section 3.3.1 (page 3-13 to 3-17) for next semester plan.

Presentation of expenditure in functional classification can be seen on Table 2.3.5 (page 2-66) for actual numbers, Table 3.3.5. (page 3-17) for next semester, and summarized in Table 3 (page 3) of the Annex section. Narrative on functional classification can be found on Section 2.3.2 (page 2-65 to 2-71) for actual numbers and Section 3.3.2 (page 3-17 to 3-20) for next semester plan.

Presentation of expenditure in economic classification can be seen on Table 4 (page 4) of the Annex Section. Narrative on some economic classification can be found on Section 2.3.1.2.1, Section 2.3.1.2.2, and Section 2.3.1.2.3 (page 2-58 to 2-63) for actual numbers; and Section 3.3.1.2.1, Section 3.3.1.2.2, and 3.3.1.2.3 (page 3-14 to 3-16) for next semester plan.

The MYR presents expenditure estimates for all three classifications. However, not all economic classification is discussed. Despite lacking some information on some economic classification, the information contained in MYR should be enough to answer "A".

Peer Reviewer

Opinion: Agree

Comments: I agree with the researcher and his/her comment and the source are correct

Government Reviewer

Opinion:

78b. Based on the response to Question 78, check the box(es) to identify which expenditure classifications are included in the Mid-Year Review:

Answer:

Administrative classification

Economic classification

Functional classification

Source:

The 2020 Mid Year Review is also titled "Laporan Pemerintah Tentang Pelaksanaan APBN Semester Pertama Tahun Anggaran 2020" (Government Report on State Budget Execution in First Semester of 2020 Fiscal year):
<https://anggaran.kemenkeu.go.id/assets/FTPPortal/Peraturan/Berita/Realisasi%20Semester%201%20dan%20Outlook%20APBN%202020/LAPORAN%20SEMESTER%201%20APBN%202020.pdf>

Comment:

Presentation of expenditure in administrative classification can be seen on Table 2.3.2 (page 2-56) for actual numbers and summarized in Table 5 (page 5-20) of the Annex section. Narrative on administrative classification can be found on Section 2.3.1 (page 2-40 to 2-65) for actual numbers and Section 3.3.1 (page 3-13 to 3-17) for next semester plan.

Presentation of expenditure in functional classification can be seen on Table 2.3.5 (page 2-66) for actual numbers, Table 3.3.5. (page 3-17) for next semester, and summarized in Table 3 (page 3) of the Annex section. Narrative on functional classification can be found on Section 2.3.2 (page 2-65 to 2-71) for actual numbers and Section 3.3.2 (page 3-17 to 3-20) for next semester plan.

Presentation of expenditure in economic classification can be seen on Table 4 (page 4) of the Annex Section. Narrative on some economic classification can be found on Section 2.3.1.2.1, Section 2.3.1.2.2, and Section 2.3.1.2.3 (page 2-58 to 2-63) for actual numbers; and Section 3.3.1.2.1, Section 3.3.1.2.2, and 3.3.1.2.3 (page 3-14 to 3-16) for next semester plan.

Peer Reviewer

Opinion: Agree

Comments: I agree with the researcher and his/her comment and the source are correct

Government Reviewer

Opinion:

79. Does the Mid-Year Review of the budget present updated expenditure estimates for the budget year underway for individual programs?

GUIDELINES:

Question 79 asks if expenditure estimates in the Mid-Year Review are presented by program for the budget year underway. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Mid-Year Review must present expenditures for all individual programs, accounting for all expenditures. To answer "b," the Mid-Year Review must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Mid-Year Review presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Mid-Year Review.

Answer:

a. Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.

Source:

The 2020 Mid Year Review is also titled "Laporan Pemerintah Tentang Pelaksanaan APBN Semester Pertama Tahun Anggaran 2020" (Government Report on State Budget Execution in First Semester of 2020 Fiscal year):

<https://anggaran.kemenkeu.go.id/assets/FTPPortal/Peraturan/Berita/Realisasi%20Semester%201%20dan%20Outlook%20APBN%202020/LAPORAN%20SEMESTER%201%20APBN%202020.pdf>

Comment:

Table 5 (page 5-20) of Annex section presents expenditures for all individual programs.

Peer Reviewer

Opinion: Agree

Comments: Specifically, the overall title of Table 5 (pages 5-20) of the Appendix section is "Central Government Expenditure Realization by Semester I Organization and Prognosis of Semester II Year 2020"

Government Reviewer

Opinion:

80. Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?

GUIDELINES:

Question 80 asks whether the Mid-Year Review includes updated estimates of revenue for the budget year underway, and provides an explanation of the update. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.

To answer "a," the Mid-Year Review must include updated revenue estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the revenue estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated revenue estimates, but no explanation for the revisions is provided. A "d" response applies if the revenue estimates have not been updated.

Answer:

a. Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.

Source:

The 2020 Mid Year Review is also titled "Laporan Pemerintah Tentang Pelaksanaan APBN Semester Pertama Tahun Anggaran 2020" (Government Report on State Budget Execution in First Semester of 2020 Fiscal year):

<https://anggaran.kemenkeu.go.id/assets/FTPPortal/Peraturan/Berita/Realisasi%20Semester%20I%20dan%20Outlook%20APBN%202020/LAPORAN%20SEMESTER%20I%20APBN%202020.pdf>

Comment:

Revenue estimates have been updated and explanation has been provided. Revenue estimates can be seen in Table 2.2.1 (page 2-15) for actual numbers and summarized in Table 2 (page 2) of Annex. Narrative discussion can be seen in Section 2.2 (page 2-14 to 2-37) for first semester, and Section 3.2 (page 3-7 to 3-12) for the upcoming semester.

Peer Reviewer

Opinion: Agree

Comments: I agree with the researcher and his/her comment and the source are correct

Government Reviewer

Opinion:

81. Does the Mid-Year Review of the budget present updated revenue estimates for the budget year underway by category (such as tax and non-tax)?

GUIDELINES:

Question 81 asks whether revenue estimates for the budget year underway in the Mid-Year Review are presented by "category"— that is, whether tax and non-tax sources of revenue are shown separately. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.

To answer "a," the Mid-Year Review must present revenue estimates classified by category.

Answer:

a. Yes, the Mid-Year Review presents revenue estimates by category.

Source:

The 2020 Mid Year Review is also titled "Laporan Pemerintah Tentang Pelaksanaan APBN Semester Pertama Tahun Anggaran 2020" (Government Report on State Budget Execution in First Semester of 2020 Fiscal year):

<https://anggaran.kemenkeu.go.id/assets/FTPPortal/Peraturan/Berita/Realisasi%20Semester%20I%20dan%20Outlook%20APBN%202020/LAPORAN%20SEMESTER%20I%20APBN%202020.pdf>

Comment:

MYR document presents revenue estimates by category. Table 2 (page 2) of Annex summarizes the category: "Penerimaan Perpajakan" for Tax, "Penerimaan Negara Bukan Pajak" for Non-Tax, and "Penerimaan Hibah" for Grants.

More details can be seen in Section 2 and 3 of the document: Tax category can be seen in Table 2-16 (page 2-16) for actual numbers. Non-Tax category can be seen in Table 2.2.3 (page 2-28) for actual numbers and Table 3.2.2 (page 3-10) for next semester projection. Grants category can be seen in Table Graph 2.2.20 (page 2-37) for actual numbers.

Peer Reviewer

Opinion: Agree

Comments: It is clear

Government Reviewer

Opinion:

82. Does the Mid-Year Review of the budget present updated individual sources of revenue for the budget year underway?

GUIDELINES:

Question 82 asks whether revenue estimates for individual sources of revenue for the budget year underway are presented in the Mid-Year Review. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.

To answer "a," the Mid-Year Review must present all sources of revenue individually, accounting for all revenues, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Mid-Year Review must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Mid-Year Review presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" applies if individual sources of revenue are not presented in the Mid-Year Review.

Answer:

b. Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.

Source:

The 2020 Mid Year Review is also titled "Laporan Pemerintah Tentang Pelaksanaan APBN Semester Pertama Tahun Anggaran 2020" (Government Report on State Budget Execution in First Semester of 2020 Fiscal year):
<https://anggaran.kemenkeu.go.id/assets/FTPPortal/Peraturan/Berita/Realisasi%20Semester%201%20dan%20Outlook%20APBN%202020/LAPORAN%20SEMESTER%201%20APBN%202020.pdf>

Comment:

MYR documents presents individual sources for all revenue. This can be seen in Table 2 (page 2) of Annex, where the table identifies each item under each category. More information on the sources of revenue can be found in Section 2.2 (page 2-14 to 2-37) for delivery progress, and Section 3.2 (page 3-7 to 3-12) for next semester forecast. A summary of the progress and forecast until the end of the year can be found in Table 2 (page 2) of Annex.

However, items under 'others' for Tax and Non-Tax accounts for 6.9% of the total updated revenue which is beyond the threshold require to answer "A". The explanation on page 2-23 (for Other Tax) and page 2-30 to 2-34 (for Other Non-Tax) was not detailed enough.

Peer Reviewer

Opinion: Agree

Comments: I agree with the researcher and his/her comment and the source are correct

Government Reviewer

Opinion:

83. Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?

GUIDELINES:

Question 83 asks whether the Mid-Year Review includes updated estimates of borrowing and debt, including its composition, for the budget year underway, and provides an explanation of the update.

Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:

- *The amount of net new borrowing required during the budget year;*
- *The central government's total debt burden at the end of the budget year; and*
- *The interest payments on the outstanding debt for the budget year.*

Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:

- *interest rates on the debt;*
- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

To answer "a," the Mid-Year Review must include an updated estimates of borrowing and debt, including its composition, and explain all of the differences between the initial estimates presented in the Executive's Budget Proposal (or Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the estimates of borrowing and debt must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated estimates, but no explanation for the revisions is provided. A "d" response applies if the estimates of borrowing and debt have not been updated.

Answer:

b. Yes, estimates of government borrowing and debt have been updated, and information on some of the differences between the original and updated estimates is presented.

Source:

The 2020 Mid Year Review is also titled "Laporan Pemerintah Tentang Pelaksanaan APBN Semester Pertama Tahun Anggaran 2020" (Government Report on State Budget Execution in First Semester of 2020 Fiscal year):
<https://anggaran.kemenkeu.go.id/assets/FTPPortal/Peraturan/Berita/Realisasi%20Semester%201%20dan%20Outlook%20APBN%202020/LAPORAN%20SEMESTER%201%20APBN%202020.pdf>

Comment:

Summary of debts and borrowings can be found in Table 7 (page 22) under "Pembiayaan Utang". Its estimates have been updated, and its narrative can be found on Section 2.5.2.1 (page 2-89 to 2-92) and Section 3.5.2.1 (page 3-23 to 3-25). However, MYR only display and discuss net new borrowings and the source of the debts. No information on total debt burden, interests, nor composition of debt.

Peer Reviewer

Opinion: Agree

Comments: I agree with the researcher and his/her comment and the source are correct

Government Reviewer

Opinion:

84. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

GUIDELINES:

Question 84 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual expenditures for the year, and whether these estimates are accompanied by a narrative discussion.

To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all expenditures, along with a narrative discussion. Answer "b" if estimates of the differences for all expenditures are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all expenditures, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report

Answer:

a. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.

Source:

The 2019 Year-End Report (YER) is also titled: Laporan Keuangan Pemerintah Pusat Tahun Anggaran 2019" (Central Government Financial Report for 2019 Fiscal Year). This report is marked as 'Audited':
<https://www.kemenkeu.go.id/media/15858/lkpp-2019.pdf>

Comment:

Table 1 (page 1-3) and Table 5 (page 43) shows estimates between enacted level and the actual outcome for all expenditures. Narrative discussion can be found on Section A.2.2 (page 38-57).

Peer Reviewer

Opinion: Agree

Comments: I agree with the researcher and his/her comment and the source are correct

Government Reviewer

Opinion:

85. Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 85 asks if expenditure estimates in the Year-End Report are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic

classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Year-End Report must present expenditure estimates by all three of the expenditure classifications. Answer "b" if expenditure estimates are presented by two of these three classifications. Answer "c" if expenditure estimates are presented by one of the three classifications. Answer "d" if expenditure estimates are not presented by any of the three classifications in the Year-End Report.

Answer:

a. Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

Source:

The 2019 Year-End Report (YER) is also titled: Laporan Keuangan Pemerintah Pusat Tahun Anggaran 2019" (Central Government Financial Report for 2019 Fiscal Year). This report is marked as 'Audited':
<https://www.kemenkeu.go.id/media/15858/lkpp-2019.pdf>

Comment:

All three classification can be found in YER.

Peer Reviewer

Opinion: Agree

Comments: The expenditure report begins to be presented on page 5 of the summary chapter. Then a more detailed expenditure report is presented in table 7 with the title "Realization of State Expenditures for Fiscal Years 2019 and 2018" on page 46 regarding general explanations of financial statements

Government Reviewer

Opinion:

85b. Based on the response to Question 85, check the box(es) to identify which expenditure classifications are included in the Year-End Report:

Answer:

Administrative classification
Economic classification
Functional classification

Source:

The 2019 Year-End Report (YER) is also titled: Laporan Keuangan Pemerintah Pusat Tahun Anggaran 2019" (Central Government Financial Report for 2019 Fiscal Year). This report is marked as 'Audited':
<https://www.kemenkeu.go.id/media/15858/lkpp-2019.pdf>

Comment:

Expenditure according to administrative classification can be found on a table in Annex 2.A. Expenditure on economic classification can be found on Table 1 (page 1) and Table 7 (page 46) under "Belanja Pemerintah Pusat" with brief discussion on page 46-51 and page 96-103. Expenditure on functional classification can be found on Table 8 (page 52) and Table 11 (page 96) while a brief discussion can be found on page 52-53.

Peer Reviewer

Opinion: Agree

Comments: The researcher source and comment are correct.

Government Reviewer

Opinion:

86. Does the Year-End Report present expenditure estimates for individual programs?

GUIDELINES:

Question 86 asks if expenditure estimates in the Year-End Report are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

A note for francophone countries: "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable detaillé*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Year-End Report must present expenditure estimates for all individual programs, accounting for all expenditures. Answer "b" if the Year-End Report presents expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. Answer "c" if the Year-End Report presents programs that account for only less than two-thirds of expenditures. Answer "d" if expenditures are not presented by program in the Year-End Report.

Answer:

d. No, the Year-End Report does not present expenditure estimates by program.

Source:

The 2019 Year-End Report (YER) is also titled: Laporan Keuangan Pemerintah Pusat Tahun Anggaran 2019" (Central Government Financial Report for 2019 Fiscal Year). This report is marked as 'Audited':
<https://www.kemenkeu.go.id/media/15858/lkpp-2019.pdf>

Comment:

No expenditures by programs are presented.

Peer Reviewer

Opinion: Agree

Comments: The researcher source and comment are correct.

Government Reviewer

Opinion:

87. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?

GUIDELINES:

Question 87 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual revenues for the year, and whether these estimates are accompanied by a narrative discussion.

To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all revenues, along with a narrative discussion. Answer "b" if estimates of the differences for all revenues are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all revenues, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report.

Answer:

a. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.

Source:

The 2019 Year-End Report (YER) is also titled: Laporan Keuangan Pemerintah Pusat Tahun Anggaran 2019" (Central Government Financial Report for 2019 Fiscal Year). This report is marked as 'Audited':
<https://www.kemenkeu.go.id/media/15858/lkpp-2019.pdf>

Comment:

The table in Annex 1.A shows revenue level between the enacted level and the actual outcome. The narrative discussion is included in page 43-46 with more details in Section B.2.1 (page 87-94)

Peer Reviewer

Opinion: Agree

Comments: The researcher source and comment are correct.

Government Reviewer

Opinion:

88. Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?

GUIDELINES:

Question 88 asks whether revenue estimates in the Year-End Report are presented by "category"—that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Year-End Report must present revenue estimates classified by category.

Answer:

a. Yes, the Year-End Report presents revenue estimates by category.

Source:

The 2019 Year-End Report (YER) is also titled: Laporan Keuangan Pemerintah Pusat Tahun Anggaran 2019" (Central Government Financial Report for 2019 Fiscal Year). This report is marked as 'Audited':
<https://www.kemenkeu.go.id/media/15858/lkpp-2019.pdf>

Comment:

The YER presents revenue estimates by category. The table in Annex 1.A shows individual sources of revenue which is categorized into Tax, Non-Tax, and Grants.

Peer Reviewer

Opinion: Agree

Comments: The researcher source and comment are correct.

Government Reviewer

Opinion:

89. Does the Year-End Report present individual sources of revenue?

GUIDELINES:

Question 89 asks whether revenue estimates for individual sources of revenue are presented in the Year-End Report. The question applies to both tax and non-tax revenue.

To answer "a," the Year-End Report must present all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. Answer "b" if the Year-End Report presents individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. Answer "c" if the Year-End Report presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" if individual sources of revenue are not presented in the Year-End Report.

Answer:

a. Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.

Source:

The 2019 Year-End Report (YER) is also titled: Laporan Keuangan Pemerintah Pusat Tahun Anggaran 2019" (Central Government Financial Report for 2019 Fiscal Year). This report is marked as 'Audited':
<https://www.kemenkeu.go.id/media/15858/lkpp-2019.pdf>

Comment:

The YER shows individual sources of all revenue. This can be seen in the table at Annex 1.A, where each source of revenue is identified according to each category.

Peer Reviewer

Opinion: Agree

Comments: The researcher source and comment are correct.

Government Reviewer
Opinion:

90. Does the Year-End Report present the differences between the original estimates of government borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year?

GUIDELINES:

Question 90 asks whether the Year-End Report includes estimates of the differences between the original estimates and the actual outcome for the fiscal year for borrowing and debt, including its composition, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:

- *the amount of net new borrowing required during the budget year;*
- *the central government's total debt burden at the end of the budget year; and*
- *the interest payments on the outstanding debt for the budget year.*

Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:

- *interest rates on the debt;*
- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

b. Yes, estimates of the differences between all the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.

Source:

The 2019 Year-End Report (YER) is also titled: "Laporan Keuangan Pemerintah Pusat Tahun Anggaran 2019" (Central Government Financial Report for 2019 Fiscal Year). This report is marked as 'Audited':
<https://www.kemenkeu.go.id/media/15858/lkpp-2019.pdf>

Comment:

The estimates shown in the tables at page 1-3 and on page 5-7, are updated between original estimates and the actual outcomes. A narrative discussion can be found on several places in the document, which includes page 76-81, Section B.2.4 (page 109-117), Section B.3 item 7 (page 121) and 13 (page 124-127), Section D.2.2 (page 198-223), and in various Annexes which will be listed in Answers 90b.

Peer Reviewer

Opinion: Agree

Comments: The researcher source and comment are correct.

Government Reviewer

Opinion:

90b. Based on the response to Question 90, check the box(es) to identify which estimates of government borrowing and debt, including its composition, have the differences between the original forecast and the actual outcome for the year presented in the Year-End Report:

Answer:

The amount of net new borrowing required during the budget year

The central government's total debt burden at the end of the budget year
The interest payments on outstanding debt for the budget year
Interest rates on the debt
Maturity profile of the debt
Whether the debt is domestic or external

Source:

The 2019 Year-End Report (YER) is also titled: Laporan Keuangan Pemerintah Pusat Tahun Anggaran 2019" (Central Government Financial Report for 2019 Fiscal Year). This report is marked as 'Audited':
<https://www.kemenkeu.go.id/media/15858/lkpp-2019.pdf>

Comment:

Net new borrowings, interest payment, and source of debt can be seen in a table at page 2-3. The table on balance sheet at page 5-7 under "Kewajiban" shows the total debt burden at the end of 2019. Interest payments can be seen in Section B.2.2.1.4.

Details on external debt can be seen in a table in Annex 2.D and Annex 28 (page L-276 to L-281), while Annex 33 (page L.305 to L.351) shows government's bond management. In Annex 2.D, only maturity profile of the debt is relevant to answer this question, while Annex 33 shows interest rates, maturity profile, total debt burden, and outstanding debt. Note that neither Annex 2.D, Annex 28, and Annex 33 represent all borrowings and debts, but it does cover most of them.

Peer Reviewer

Opinion: Agree

Comments: The researcher source and comment are correct.

Government Reviewer

Opinion:

91. Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

GUIDELINES:

Question 91 asks whether the Year-End Report includes estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 15 for the components of the macroeconomic forecast in the Executive's Budget Proposal. Core components include estimates of the nominal GDP level, inflation rate, real GDP growth, and interest rates, although the importance of other macroeconomic assumptions, such as the price of oil, can vary from country to country.

To answer "a," the Year-End Report must include estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

a. Yes, estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.

Source:

The 2019 Year-End Report (YER) is also titled: Laporan Keuangan Pemerintah Pusat Tahun Anggaran 2019" (Central Government Financial Report for 2019 Fiscal Year). This report is marked as 'Audited':
<https://www.kemenkeu.go.id/media/15858/lkpp-2019.pdf>

Comment:

Table 2 (page 33) presents the macroeconomic assumptions which can be differentiated between the actual outcome and the original assumptions. The narrative discussion can be found in Section A.2.1 (page 15-37). The section also includes discussion on other economic indicators and select welfare indicators. GDP figure is presented in Table 9 (page 55)

Peer Reviewer

Opinion: Agree

Comments: The researcher source and comment are correct.

Government Reviewer

Opinion:

91b. Based on the response to Question 91, check the box(es) to identify which elements of the macroeconomic forecast have the differences between the original forecast and the outcome for the year presented in the Year-End Report:

Answer:

Nominal GDP level

Inflation rate

Real GDP growth

Interest rates

Information beyond the core elements

Source:

The 2019 Year-End Report (YER) is also titled: Laporan Keuangan Pemerintah Pusat Tahun Anggaran 2019" (Central Government Financial Report for 2019 Fiscal Year). This report is marked as 'Audited':

<https://www.kemenkeu.go.id/media/15858/lkpp-2019.pdf>

Comment:

The macroeconomic forecasts information includes Nominal GDP (Table 9, page 55), Real GDP growth (page 18-20), inflation (page 20-21), currency exchange (page 22), international trade (page 22-24), foreign exchange reserves (page 25-26), interest rate (page 26), stock market situation (page 26), monetary system (page 27), oil and gas lifting (page 27-28), and oil price (page 28-29).

Peer Reviewer

Opinion: Agree

Comments: I agree with the researcher and his/her comment and the source are correct

Government Reviewer

Opinion:

92. Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?

GUIDELINES:

Question 92 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 49 for the nonfinancial data on inputs included in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

d. No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.

Source:

The 2019 Year-End Report (YER) is also titled: Laporan Keuangan Pemerintah Pusat Tahun Anggaran 2019" (Central Government Financial Report for 2019 Fiscal Year). This report is marked as 'Audited':

<https://www.kemenkeu.go.id/media/15858/lkpp-2019.pdf>

Comment:

No information on nonfinancial data on inputs

Peer Reviewer

Opinion: Agree

Comments: It should be noted that the 2019 Year-End report found a few narratives about non-financial data. The narrative can be read on page 333

Government Reviewer
Opinion:

93. Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?

GUIDELINES:

Question 93 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 92).

Refer to Question 50 for the nonfinancial data on results included in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

c. Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented.

Source:

The 2019 Year-End Report (YER) is also titled: "Laporan Keuangan Pemerintah Pusat Tahun Anggaran 2019" (Central Government Financial Report for 2019 Fiscal Year). This report is marked as 'Audited':
<https://www.kemenkeu.go.id/media/15858/lkpp-2019.pdf>

Comment:

Some nonfinancial data and its narrative related to welfare are included and the estimates are presented between actual outcome and original estimates. Table 4 (page 33) shows these welfare indicators, while its narrative can be seen in page 29-32.

However, it is very far from the complete compared with nonfinancial data present in other budget documents.

Peer Reviewer

Opinion: Agree

Comments: The researcher source and comment are correct.

Government Reviewer

Opinion:

94. Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations and the actual outcome?

GUIDELINES:

Question 94 asks whether the Year-End Report includes estimates of the differences between the enacted level of funds for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 52 for assistance to the most impoverished populations in the Executive's Budget Proposal.

To answer "a," the Year-End Report must present estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit the country's most impoverished populations and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

d. No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished

populations and the actual outcome are not presented.

Source:

The 2019 Year-End Report (YER) is also titled: Laporan Keuangan Pemerintah Pusat Tahun Anggaran 2019" (Central Government Financial Report for 2019 Fiscal Year). This report is marked as 'Audited':
<https://www.kemenkeu.go.id/media/15858/lkpp-2019.pdf>

Comment:

There are no estimates which shows funds on policies for the most impoverished.

Peer Reviewer

Opinion: Agree

Comments: It should be noted that in the 2019 final report there is a table on budget allocations for the poor through social assistance spending. The table shows the nominal difference in social assistance budget allocations for the poor in 2019 and 2018.

Government Reviewer

Opinion:

95. Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

GUIDELINES:

Question 95 asks whether the Year-End Report presents estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 33 for estimates of extra-budgetary funds in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented

Answer:

c. Yes, estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented.

Source:

The 2019 Year-End Report (YER) is also titled: Laporan Keuangan Pemerintah Pusat Tahun Anggaran 2019" (Central Government Financial Report for 2019 Fiscal Year). This report is marked as 'Audited':
<https://www.kemenkeu.go.id/media/15858/lkpp-2019.pdf>

Comment:

Estimates of extra-budgetary funds are not presented. However, some sections show some references of extra-budgetary activities such as on BLU at Annex 30 (page L.288 to L.289), Section B.2.1.2.4 (page 94), page 98-99, and cited in multiple parts in Section D, E, and F.

Peer Reviewer

Opinion: Agree

Comments: The researcher source and comment are correct.

Government Reviewer

Opinion:

96. Is a financial statement included as part of the Year-End Report or released as a separate report?

GUIDELINES:

Question 96 asks whether a financial statement is included as part of the Year-End Report, or whether it is released as a separate report. The financial statement can include some or all of the following elements: a cash flow statement, an operating statement, a balance sheet, and notes on accounting. For purposes of responding to this question, the financial statement in question does not need to be audited. For an example of a financial statement, see the

document "Financial Statements of the Government of New Zealand 2013" (<https://treasury.govt.nz/sites/default/files/2013-10/fsgnz-year-jun13.pdf>)

To answer "a," a financial statement must either be included in the Year-End Report or must be released as a separate report. Answer "a" applies if a financial statement is released as a separate report, even if the Year-End Report is not publicly available. Answer "b" applies if no financial statement is released either as part of the Year-End Report or as a separate report.

Answer:

a. Yes, a financial statement is part of the Year-End Report or is released as a separate report.

Source:

The 2019 Year-End Report (YER) is also titled: Laporan Keuangan Pemerintah Pusat Tahun Anggaran 2019" (Central Government Financial Report for 2019 Fiscal Year). This report is marked as 'Audited':

<https://www.kemenkeu.go.id/media/15858/lkpp-2019.pdf>

Comment:

The YER document was published after being Audited. Thus, the report includes the Auditor's Opinion as well (page x-xi). The Financial Statement (summarized in page v-ix) is completed with Budget Delivery Report (page 1-3), Balance Sheet (page 5-7), Operational Report (page 8-10), Cash Flow Statement (page 11-13), and Equity Change Report (page 14), before providing narrative and details for each accounting posts.

Peer Reviewer

Opinion: Agree

Comments: The researcher source and comment are correct.

Government Reviewer

Opinion:

97. What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?

GUIDELINES:

Question 97 asks about the types of audits conducted by the Supreme Audit Institution (SAI). There are three basic types of audits:

- *Financial audits are intended to determine if an entity's financial information is accurate (free from errors or fraud) and presented in accordance with the applicable financial reporting and regulatory framework. See ISSAI 200 (<http://www.issai.org/issai-framework/3-fundamental-auditing-principles.htm>) for more detail.*
- *Compliance audits look at the extent to which the relevant regulations and procedures have been followed. See ISSAI 400 (<https://www.issai.org/pronouncements/issai-400-compliance-audit-principles/>) for more details.*
- *Performance audits assess whether activities are adhering to the principles of economy, efficiency, and effectiveness. See ISSAI 300 (<https://www.issai.org/pronouncements/issai-300-performance-audit-principles/>) for more details.*

Financial and compliance audits are more common than performance audits, which usually occur only once a performance framework has been agreed upon. In some countries, the SAI's mandate limits the type of audit it can conduct.

To answer "a," the SAI must have conducted all three types of audit – financial, compliance, and performance – and made all of them available to the public. A "b" response applies if the SAI has conducted two of the three audit types, and a "c" applies if it has conducted only one type of audit. Answers "b" and "c" may be selected even if the Audit Report is not publicly available, as long as the SAI has conducted compliance or performance audits and made them available to the public. A "d" response applies if the SAI has not conducted any of the three types of audits, or has not made them available to the public.

Answer:

a. The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.

Source:

Executive Summary of 2019 Audit Reports:

https://www.bpk.go.id/assets/files/lkpp/2019/lkpp_2019_1594712745.pdf

The 2019 Audit Reports:

https://www.bpk.go.id/assets/files/lkpp/2019/lkpp_2019_1594712816.pdf

The 2019 Reports on Investigations of Compliance

https://www.bpk.go.id/assets/files/lkpp/2019/lkpp_2019_1594713021.pdf

Website hosting the 2020 Summary of Audits in the 1st Semester of 2020:

<https://www.bpk.go.id/ihrs/2020/1>

Comment:

The SAI conducts all three audits, as expected from Law No.1 of 2017 on Supreme Audit Agency or BPK. The financial audit includes an executive summary and an audited YER. Meanwhile, compliance auditing was released separately but published alongside the financial audit. Lastly, performance audit was not published alongside the financial audit, but BPK's report for 1st semester of 2020 (page i) shows that they have performed 7 performance audits on local governments and some SOEs/ministries

Peer Reviewer

Opinion: Agree

Comments: The researcher source and comment are correct.

Government Reviewer

Opinion:

98. What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?

GUIDELINES:

Question 98 focuses on the coverage of audits by the Supreme Audit Institution (SAI), asking what percentage of expenditures within the SAI's mandate has been audited.

The SAI's mandate is typically defined in statute. Only expenditures related to budgetary central government (ministries, departments, and agencies) that are within the SAI's mandate should be considered for this question. (Question 99 addresses audits of extra-budgetary funds.) Further, the question does not apply to "secret programs" (for example, security-related expenditures that are confidential). Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.

Only the Audit Report identified in Section 1 should be used to answer this question. Financial audits and compliance audits, or a hybrid of the two, can be taken into account to answer this question. Performance audits should not be considered for this question.

To answer "a," all expenditures within the SAI's mandate must be audited. A "b" response applies if at least two-thirds, but not all, expenditures within the SAI's mandate have been audited. A "c" response is appropriate when less than two-thirds of expenditures within the SAI's mandate have been audited. A "d" response applies when no expenditures have been audited.

Answer:

a. All expenditures within the SAI's mandate have been audited.

Source:

Executive Summary of 2019 Audit Reports:

https://www.bpk.go.id/assets/files/lkpp/2019/lkpp_2019_1594712745.pdf

The 2019 Audit Reports:

https://www.bpk.go.id/assets/files/lkpp/2019/lkpp_2019_1594712816.pdf

Comment:

According to the executive summary of the 2019 Audit Reports, the audit covers all financial information. The table in the attachment shows that all ministry/agencies has been audited.

Peer Reviewer

Opinion: Agree

Comments: The researcher source and comment are correct.

Government Reviewer

Opinion:

99. What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?

GUIDELINES:

Question 99 focuses on audits of extra-budgetary funds, asking what percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited. These funds, although technically outside the budget, are governmental in nature and thus should be subject to the same audit requirement as other government programs.

The SAI's mandate is typically defined in statute. Only expenditures related to extra-budgetary funds within the SAI's mandate should be considered for this question. (Question 98 addresses audits of budgetary central government.) Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.

To answer "a," all extra-budgetary funds within the SAI's mandate must be audited. A "b" response applies if extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "c" response applies if extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "d" response applies if extra-budgetary funds have not been audited.

Answer:

a. All extra-budgetary funds within the SAI's mandate have been audited.

Source:

Executive Summary of 2019 Audit Reports:

https://www.bpk.go.id/assets/files/lkpp/2019/lkpp_2019_1594712745.pdf

The 2019 Audit Reports:

https://www.bpk.go.id/assets/files/lkpp/2019/lkpp_2019_1594712816.pdf

Comment:

Since the BLUs (extra-budgetary units) finances are already included in their supervising ministry/agency financial report which is subjected to the audit. This means that their finances are also audited alongside the ministry/agency.

The 2019 Audit Report does not make a list of all BLUs available in the government. Their information is scattered throughout the document.

However, the 2019 Audit Report has included more information on BLUs in its report.

- Section B.3 item 2 (page 119-127) provides a snapshot of BLUs in the government, It may not list all BLUs in the government, but it shows how many of them are available and how the finance and accounting are being managed.
- Furthermore, The Education Endowment Fund (Lembaga Pengelola Dana Pendidikan) which was cited in the last OBS, is now included in various parts of the document, such as in page 115, 163, and 296.
- The 2019 Audit Report also shows BLU categories in the summary table of page 1 (listed under "Penerimaan Negara Bukan Pajak", there is an item called "Pendapatan BLU" (BLU Revenue).
- There are also some sections which show aggregate information of BLU in various sections of the document.

As there is more information available on BLUs in the 2019 Audit Report compared to the previous Audit Reports, score is upgraded to A.

Peer Reviewer

Opinion: Agree

Comments: The researcher source and comment are correct.

Government Reviewer

Opinion:

100. Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?

GUIDELINES:

Question 100 asks whether the annual Audit Report includes an executive summary. Only the Audit Report identified in Section 1 should be used to answer this question. The Audit Report can be a fairly technical document, and an executive summary of the report's findings can help make it more accessible to the media and the public.

To answer "a," the Audit Report must include at least one executive summary summarizing the report's content. Answer "b" applies if the Audit Report does not include an executive summary, or the Audit Report is not made publicly available.

Answer:

a. Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.

Source:

Executive Summary of 2019 Audit Reports:

https://www.bpk.go.id/assets/files/lkpp/2019/lkpp_2019_1594712745.pdf

Comment:

The Annual audit report includes an executive summary.

Peer Reviewer

Opinion: Agree

Comments: The researcher source and comment are correct.

Government Reviewer

Opinion:

101. Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?

GUIDELINES:

Question 101 asks whether the executive reports to the public on the steps it has taken to address audit recommendations made by the Supreme Audit Institution (SAI). The ultimate purpose of audits is to verify that the budget was executed in a manner consistent with existing law, and to hold the government accountable for this execution and its future improvement. The extent to which audits achieve the latter depends on whether there is adequate and timely follow-up on the recommendations provided in the SAI's audit reports.

To answer "a," the executive must report publicly on the steps it has taken to address all audit findings. A "b" response applies if the executive reports publicly on the steps it has taken to address most, but not all, audit findings. A "c" response applies if the executive reports publicly on the steps it has taken to address only some audit findings. As long as the executive reports publicly on the steps it has taken to address audit finding, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if the executive does not report at all on its steps to address audit findings.

Answer:

d. No, the executive does not report on steps it has taken to address audit findings.

Source:

Comment:

There is no public information on what steps the executive has taken to address audit findings.

Peer Reviewer

Opinion: Agree

Comments: I'm inline with the researcher's comment

Government Reviewer

Opinion:

102. Does either the Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

GUIDELINES:

Question 102 asks whether the Supreme Audit Institution (SAI) or the legislature track actions by the executive to address audit recommendations. After audit results and recommendations are discussed and validated by the legislature, the executive is normally asked to take certain actions to address the audit findings. For accountability purposes, the public needs to be informed about the status of those actions, and steps the executive has taken to address audit recommendations. In addition to the executive reporting on its actions (see Question 101), the SAI and legislature – as the key oversight institutions – have a responsibility to keep the public informed by tracking the executive's progress in addressing audit recommendations.

To answer "a," the SAI or legislature must report publicly on what steps the executive has taken to address all audit findings. A "b" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address most, but not all, audit findings. A "c" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address only some audit findings. As long as the SAI or legislature reports publicly on the steps the executive has taken, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if neither the SAI nor the legislature reports on the executive's steps to address audit findings.

Answer:

a. Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.

Source:

Website hosting the monitoring report of executive action's compilation to address audit recommendation in the 1st Semester of 2020:
<https://www.bpk.go.id/tlrhp>

Comment:

The BPK regularly release monitoring report on compilation of actions taken by the executive to address all audit recommendations in each semester. The report not only includes actions related to the central government's financial audit, but for all audits taken during that semester.

Peer Reviewer

Opinion: Agree

Comments: I'm inline with the researcher's comment, and The researcher source and comment are correct.

Government Reviewer

Opinion:

103. Is there an Independent Fiscal Institution (IFI) that conducts budget analyses for the budget formulation and/or approval process?

GUIDELINES:

Question 103 examines whether an Independent Fiscal Institution (IFI) exists that contributes budget analyses to the budget formulation and/or approval process. According to the Principles for Independent Fiscal Institutions, adopted by the OECD Council in 2014, "independent fiscal institutions are publicly funded, independent bodies under the statutory authority of the executive or the legislature which provide non-partisan oversight and analysis of, and in some cases advice on, fiscal policy and performance", and with "a forward-looking ex ante diagnostic task". In practice, they come in two main forms:

- *Parliamentary budget offices (also known as PBOs) such as the Congressional Budget Office in the United States (<https://www.cbo.gov/>), the Parliamentary Budget Office in South Africa (<https://www.parliament.gov.za/parliamentary-budget-office>), and the Center for Public Finance Studies in Mexico (Centro de Estudios de las Finanzas Públicas, <http://www.cefp.gob.mx/>); or*
- *Fiscal councils such as the Office for Budget Responsibility in the United Kingdom (<https://obr.uk/>) and the High Council for Public Finances in France (Haut Conseil des finances publiques, <https://www.hcfp.fr/>).*

For more information, see von Trapp et al. 'Principles for Independent Fiscal Institutions and Case Studies', OECD Journal on Budgeting 15:2 (special issue, 2016), <https://doi.org/10.1787/budget-15-5jm2795tv625>.

To answer "a," there must be an IFI, and its independence must be set in law. In addition, it must have sufficient staffing and resources, including funding, to carry out its tasks. Answer "b" applies if an IFI exists, but either its independence is not set in law or its staffing and resources are insufficient to carry out its tasks. Answer "c" applies if an IFI exists, but its independence is not set in law and it lacks sufficient staffing and resources. Answer "d" applies if no IFI exists.

If the answer is "a," "b," or "c," please specify in the comments the name and type of IFI that exists (e.g., parliamentary budget office or fiscal council). If the answer is "a" or "b," identify the law that guarantees its independence, and provide evidence in support of the assessment of the adequacy of its staffing and resources. This can include the IFI's total budget allocation over recent years, any press reports that discuss perceived funding shortfalls, assessments by international organizations, and/or information from interviews with staff of the IFI.

Answer:

d. No, there is no IFI.

Source:

Website for the Budget Study Center (accessed in 1 March 2021): <https://puskajianggaran.dpr.go.id/>

Law (UU) No.17 of 2014 article 413-417 specify the establishment and the general role of the House of Representatives' Secretariat General (Sekretariat Jenderal DPR RI) (accessed on 1 March 2021): https://www.dpr.go.id/dokjih/document/uu/UU_2014_17.pdf

Presidential Decree (Perpres) No.26 of 2020 on The House of Representatives' Secretariat General is the implementing regulation and details the roles, staffing, and responsibility of the secretariat. The secretariat role to provide budget advisory to the parliament can be seen in Article 18f (accessed on 1 March 2021): <http://berkas.dpr.go.id/setjen/dokumen/ittama-Eksternal-Peraturan-Presiden-Nomor-26-Tahun-2020-tentang-Sekretariat-Jenderal-DPR-RI-1584584483.pdf>

House of Representatives' Secretary General Decree (Persekjen) No.6 of 2015 on Organization and Working Procedure of the Secretariat Office and Expertise Body of the House of Representatives. This decree specify the establishment and role of the Budget Study Center (Pusat Kajian Anggaran) in Article 290c and Article 299-302 (accessed on 1 March 2021): http://berkas.dpr.go.id/jdih/document/peraturan_sekjen/persekjen3_2015_6.pdf

A short video explaining the roles and function of the Budget Study Center (accessed on 9 March 2021): <https://berkas.dpr.go.id/puskajianggaran/videografis/public-file/videografis-public-4.mp4> or

https://twitter.com/DPR_RI/status/1211541617607237632

The Budget Study Center's Quality Manual released in 2017 contains a self-assessment of their organization and resources issues in section 1.2.2 page 12-14 (accessed on 9 March 2021): <https://berkas.dpr.go.id/puskajianggaran/dokumen-smm/file/dokumen-smm-2.pdf>

Comment:

Indonesia do not have a dedicated IFI in equal standing with other Ministry/Agency. However, one entity under the authority of the legislative serves similar function: The Budget Study Center (Pusat Kajian Anggaran).

The Budget Study Center is a sub-unit under the House of Representatives' Secretariat General Office (Sekretariat Jenderal DPR RI) and has the official role to "Prepare policy formulation and review support of the budget to the National House of Representatives". This sub-unit is structured under the Parliament Expertise Body (Badan Keahlian Dewan) within the Secretariat General Office.

The House of Representatives' Secretariat General is a government agency established to provide technical, assembly, and administrative support for the members of the parliament (Presidential Decree No.26 of 2020 on House of Representatives' Secretary General Office Article 3). There is no provision which declare the secretariat as an independent entity. The Secretary General is appointed by the President at the suggestion of the parliament, and they are generally came from civil servant background. The staff in the Budget Study Center are appointed by the Secretary General and they are also generally came from civil servant background.

The Budget Study Center's role as an entity to support the legislator is not as effective as they should be because their roles are overlapping with individual legislator's Expert Staff (Staf Ahli/Tenaga Ahli) who are hired separately by the Secretary General office and tend to be partisan. The center's funding are also insufficient as they share resources with other units and sub-units within the Secretary General office such as the Inspectorate and the deputies. The center is two level below the Secretary General which impact their resource prioritization. This insufficiency in resources is also reflected in their own self-assessment.

Peer Reviewer

Opinion: Agree

Comments: I'm inline with the researcher's comment

Government Reviewer

Opinion:

104. Does the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts?

GUIDELINES:

Question 104 assesses whether an Independent Fiscal Institution (IFI) has a role in producing the macroeconomic forecast (e.g., GDP growth, inflation, interest rates, etc.) and/or the fiscal forecast (revenues, expenditure, deficits, and debt), and if so, what kind of role it has. Macroeconomic and/or fiscal forecasting is a typical core function across IFIs, but their role in forecasting takes several forms (von Trapp et al. 2016, p. 17 and Table 2). Some IFIs produce just a macroeconomic forecast, while others produce a complete fiscal forecast (which also typically requires an underlying macroeconomic forecast). In some cases, the fiscal forecast reflects continuation of current budget policies; such forecasts can be used by the legislature, the media, or the public to assess the projections in the executive's budget reflecting the government's policy proposals.

Some IFIs produce the official macroeconomic and fiscal forecasts used in the executive's budget. In other cases, IFIs do not prepare their own independent forecasts, but rather produce an assessment of the official estimates, or provide an opinion on, or endorsement of, the government's forecasts. Some others have no role at all in forecasting.

To answer "a", there must be an IFI that publishes both its own macroeconomic AND fiscal forecasts. Answer "b" applies if an IFI publishes its own macroeconomic OR fiscal forecast (but not both). Answer "c" applies if the IFI does not publish a macroeconomic or fiscal forecast, but rather publishes an assessment of the official forecasts produced by the executive and used in the budget. Choose option "d" if there is no IFI; or if there is an IFI that neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts for the budget.

Macroeconomic forecasts may include indicators relating to economic output and economic growth, inflation, and the labor market, amongst others. Fiscal forecasts may include estimates of revenues, expenditures, the budget balance, and debt. If the answer is "a" or "b," please specify which indicators and estimates are included in the forecasts and whether the forecast is used by government as the official forecast. If the answer is "c," please describe the nature and depth of the assessment (e.g., the length of the commentary, or whether it covers both economic and fiscal issues).

Answer:

d. No, there is no IFI; or the IFI neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts produced by the executive.

Source:

Fiscal Policy Agency website listing the Macroeconomic and Fiscal policy they produced (accessed on 1 March 2021): <https://fiskal.kemenkeu.go.id/publikasi/kem-ppkf?x=1>

An example of an infographic in 2020 made by the Budget Study Center shows that they do produce assessment of macroeconomic and fiscal policy (accessed on 1 March 2021): <https://berkas.dpr.go.id/puskajianggaran/infografis/public-file/infografis-public-66.pdf>

Assessment of the 2021 macroeconomic and fiscal forecasts as part of their overall PBS (Pre-Budget Statement) analysis (accessed on 1 March 2021): <https://berkas.dpr.go.id/puskajianggaran/analisis-apbn/public-file/analisis-apbn-public-46.pdf>

Assessment of the 2021 macroeconomic and fiscal forecasts as part of their overall EBP (Executive Budget Proposal) analysis (accessed on 1 March 2021): <https://berkas.dpr.go.id/puskajianggaran/analisis-apbn/public-file/analisis-apbn-public-52.pdf>

Comment:

Indonesia's macroeconomic and fiscal forecasts are produced by the Ministry of Finance, specifically by their Fiscal Policy Agency (BKF). The forecasts were produced in cooperation with several agencies including the Central Bureau on Statistics (BPS) and the National Planning Agency (Bappenas) before being proposed to the House of Representatives for deliberation.

The Budget Study Center provide assessments of macroeconomic and fiscal forecasts but it is not known whether the assessments are forwarded to the legislators during deliberations. Subsequently, published documents at the center's website do not have proper tagging and titling which made it difficult to navigate for the common user. For the 2021 PBS and EBP, the center published their analysis on their website.

Peer Reviewer

Opinion: Agree

Comments: I'm inline with the researcher's comment

Government Reviewer

Opinion:

105. Does the Independent Fiscal Institution (IFI) publish its own costings of new policy proposals, to assess their impact on the budget?

GUIDELINES:

Question 105 assesses whether an Independent Fiscal Institution (IFI) has a costing function that involves assessing the budgetary implications of new policy proposals for both revenues and expenditures, and if so, what kind of role it has. Many IFIs have a costing role, but with substantial diversity in the nature and extent of this work (von Trapp et al 2016, pp. 17-18 and Table 2). Some assess virtually all new policy proposals, while others cost only a selection of new policy proposals. Others only publish opinions on, or scrutinize the costings of, budget measures produced by the executive.

To answer "a," the IFI must publish its own costings of all (or virtually all) new policy proposals. Answer "b" applies if the IFI publishes its own costings, but only for major new policy proposals – for instance, only those proposals that cost or save above a certain amount. Answer "c" applies if the IFI publishes its own costings, but only on a limited number of proposals. This could occur, for instance, if the IFI lacked the capacity to assess proposals dealing with certain sectors. Instead of producing a cost estimate, it can also publish an assessment of the estimates produced by the executive. Answer "d" applies if there is no IFI; or if the IFI does not publish its own costings of new policy proposals or provide an assessment of the official costings of new policy proposals.

Answer:

d. No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.

Source:

Website for the Budget Study Center (accessed in 1 March 2021): <https://puskajianggaran.dpr.go.id/>

Comment:

The Budget Study Center do not provide its own costings of new policy proposals. Their publications are thematic and do not provide any commentary on budgetary implications of new policy proposals.

Peer Reviewer

Opinion: Agree

Comments: I'm inline with the researcher's comment

Government Reviewer

Opinion:

106. In the past 12 months, how frequently did the head or a senior staff member of the Independent Fiscal Institution (IFI) take part and testify in hearings of a committee of the legislature?

GUIDELINES:

Question 106 concerns the interaction between two important oversight actors and assesses how frequently the Independent Fiscal Institution (IFI) made high-level inputs to the work of legislative committees. Almost all IFIs interact with the legislature in some form (von Trapp et al 2016, p. 18), but the intensity of the interaction varies. This question assesses this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the IFI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the IFI staff member in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). As evidence to support your answer, you can refer to official records of legislative committees, websites and annual reports of the IFI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; and "c" for once or twice. Answer "d" should be selected if the head or a senior staff member of the IFI never took part and testified in hearings of a committee of the legislature, or if there is no IFI.

Answer:

d. Never, or there is no IFI.

Source:

Comment:

The Budget Study Center is part of a support system for the legislative under the Secretariat General of the House of Representative. Their task description includes being present in legislative hearings and provide direct report to the House of Representatives' commissions and bodies. It is not known how they are being involved in the hearings as there are no recorded evidence on the nature of their involvement in legislative hearings.

Peer Reviewer

Opinion: Agree

Comments: additional comments The Center for Budget Studies was officially formed after the ratification of the Regulation of the Secretary General of the DPR RI Number 6 of 2015 concerning the Organizational Structure and Work Procedure of the Secretariat General and the Expertise Body of the DPR RI. In accordance with the Regulation of the Secretary General, the Budget is to support the implementation of the tasks of the DPR RI in the field of drafting the APBN. The functions are: Formulation and evaluation of the strategic plan of the Center for Budgetary Studies; Formulation and evaluation of the annual work program of the Center for Budget Studies; Formulation and evaluation of activity plans and budget of the Center for Budgetary Studies; Coordination and guidance on the implementation of the tasks of organizational units within the Aggaran Study Center; Policies for preparing formulation materials in the field of budget review support; Implementation of budget support; Implementation of the administration of the Center for the Study of Budget; Compilation of the performance report of the Center for Budgetary Studies; and, Reporting on the implementation of duties and functions to the Head of the Expertise Board of the DPR RI. source : <https://puskajianggaran.dpr.go.id/tentang/sejarah>

Government Reviewer

Opinion:

Researcher Response

Noted PR's additional information.

107. Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal?

GUIDELINES:

Question 107 asks whether the legislature debated budget policies prior to the tabling of the Executive's Budget Proposal for the most recent budget year before the research cut-off date. In general, prior to discussing the Executive's Budget Proposal for the coming year, the legislature should have an opportunity to review the government's broad budget priorities and fiscal parameters. Often times this information is laid out in a Pre-Budget Statement, which the executive presents to the legislature for debate. (See Questions 54-58.)

A number of countries conduct a pre-budget debate in the legislature around six months before the start of the budget year. In some cases, they adopt laws that guide the upcoming budget, for example the Budget Guidelines Law in Brazil and the Spring Fiscal Policy Bill in Sweden. A pre-budget debate can serve two main purposes: 1) to allow the executive to inform the legislature of its fiscal policy intentions by presenting updated reports on its annual and medium-term budget strategy and policy priorities; and 2) to establish "hard" multi-year fiscal targets or spending ceilings, which the government must adhere to when preparing its detailed spending estimates for the upcoming budget year.

To answer "a," the full legislature must debate budget policy prior to the tabling of the Executive's Budget Proposal and approve recommendations for the upcoming budget.

Answer "b" applies if a legislative committee (but not the full legislature) debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the budget. Option "b" also applies if, in addition to the action by the committee, the full legislature also debates budget policy in advance of the budget, but does not approve recommendations.

Answer "c" applies if the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but does not approve recommendations for the budget. Answer "d" applies if neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

In your comment, please indicate the dates of the budget debate, and if both the full legislature and a legislative committee held a debate. Note that a debate

does not need to be open to the public, but a public record of the meeting or a public notice that the meeting occurred is required. In addition, please indicate whether the budget debate was focused on a Pre-Budget Statement published by the Executive. If the Executive did not publish a Pre-Budget Statement, then please indicate what served as the focus of the legislature's debate (for instance, a report released by an IFI or some other institution).

Answer:

a. Yes, the full legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.

Source:

Law No.17 of 2003 Article 13 on State Finance mandate the discussion and approval of the Macroeconomic Framework and Fiscal Policy/Pre-Budget Statement (PBS) with the Parliament (accessed on 10 March 2021):

<https://peraturan.bpk.go.id/Home/Download/31132/UU%20Nomor%2017%20Tahun%202003.pdf>

Public news on the submission of the 2021 PBS to the parliament (in Bahasa Indonesia, accessed on 10 March 2021):

<https://investor.id/business/asumsi-rapbn-2021-disesuaikan-dengan-pengelolaan-perekonomian-pascapandemi>

Public news on the responses of the 2021 PBS by the parliament (in Bahasa Indonesia, accessed on 10 March 2021):

<https://bisnis.tempo.co/read/1363242/asumsi-makro-rapbn-2021-disepakati-kurs-dipatok-13-700-14-900/full&view=ok>

A sample of meeting record of subsequent 2021 PBS discussions with Budget Committee on 22 June 2020 (in Bahasa Indonesia, accessed on 10 March 2021): <https://www.dpr.go.id/dokakd/dokumen/K11-23-9f8a4a35c2e8664f5921c2bccdfc0f4d.pdf>

Budget Committee report on their discussion with the executive on 2021 PBS during a plenary session (in Bahasa Indonesia, accessed on 10 March 2021): <https://www.dpr.go.id/dokakd/dokumen/BANGGAR-36-ffb23c582ae22d0480b23889fa12ae46.pdf>

Comment:

Indonesian Law No.17 of 2003 Article 13 mandate the government to discuss next fiscal year's Macroeconomic Framework and Fiscal Policy/Pre-Budget Statement (PBS) with the legislative at least by May. This discussion predates the Executive Budget Proposal (EBP) discussion which begins in August.

For the 2021 budget, the executive submit the PBS on 12 May 2020 for discussion before each faction provide their responses on 15 June 2020. The submission and faction responses were held in a public plenary sessions involving all members of the parliament. Subsequent closed meetings, but publicly announced, discussions with "Badan Anggaran" or Budget Committee were held to refine the PBS and provide opportunity for the executive to respond to the parliament's recommendations before submitting the EBP in August. The Budget Commission reported the result of their discussions at a public plenary session on 14 July 2020.

Peer Reviewer

Opinion: Agree

Comments: I'm inline with the researcher's comment

Government Reviewer

Opinion:

108. How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

GUIDELINES:

Question 108 examines how far in advance of the start of the most recent budget year the legislature receives the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be submitted to the legislature far enough in advance to allow the legislature time to review it properly, or at least three months prior to the start of the fiscal year. (See, for instance, Principle 2.2.2 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>)).

For the purposes of responding to this question, if – and only if – the most recent budget submission occurred later than usual as a result of a particular event, such as an election, please use a more normal year as the basis for the response. If, however, delays have been observed for more than one budget year, and the legislature has not received the Executive's Budget Proposal in a timely manner on more than one occasion in the last three years, then "d" will be the appropriate answer.

To answer "a," the legislature must receive the Executive's Budget Proposal at least three months in advance of the start of the budget year. Answer "b" applies if the legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year. Answer "c" applies if the legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year. Answer "d" applies if the legislature does not receive the Executive's Budget Proposal at least one month prior to the start of the budget year, or does not receive it at all.

Answer:

a. The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.

Source:

Public news on the submission of 2021 EBP to the parliament (accessed on 10 March 2021): <https://www.thejakartapost.com/news/2020/08/14/govt-aims-for-2021-budget-deficit-at-5-5-of-gdp-sees-growth-near-5.html>

Comment:

The 2021 EBP was submitted to the parliament during a public plenary session on 14 August 2021, more than four months before the start of the 2021 fiscal year.

Peer Reviewer

Opinion: Agree

Comments: I'm inline with the researcher's comment

Government Reviewer

Opinion:

109. When does the legislature approve the Executive's Budget Proposal?

GUIDELINES:

Question 109 examines when the legislature approves the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be approved by the legislature before the start of the fiscal year the budget proposal refers to. This gives the executive time to implement the budget in its entirety, particularly new programs and policies.

In some countries, the expenditure and revenue estimates of the Executive's Budget Proposal are approved separately; for purposes of this question, at least the expenditure estimates must be approved. Further, approval of the budget implies approval of the full-year budget, not just a short-term continuation of spending and revenue authority.

To answer "a," the legislature must approve the Executive's Budget Proposal at least one month before the start of the budget year. Answer "b" applies if the legislature approves the Executive's Budget Proposal less than one month in advance of the start of the budget year, but at least by the start of the budget year. Answer "c" applies if the legislature approves the Executive's Budget Proposal less than one month after the start of the budget year. Answer "d" applies if the legislature approves the Executive's Budget Proposal more than one month after the start of the budget year, or does not approve the budget.

Answer:

a. The legislature approves the budget at least one month in advance of the start of the budget year.

Source:

Public news on the approval of the EBP (accessed on 10 March 2021): <https://www.bloomberg.com/news/articles/2020-09-29/indonesia-parliament-approves-2021-spending-to-seek-5-growth>

Comment:

The EBP was approved by the parliament on 29 September 2020, 3 months before the beginning of the 2021 fiscal year.

Peer Reviewer

Opinion: Agree

Comments: I agree with the researcher and his/her comment and the source are correct

Government Reviewer

Opinion:

110. Does the legislature have the authority in law to amend the Executive's Budget Proposal?

GUIDELINES:

Question 110 examines the legislature's power to amend—as opposed to simply accept or reject—the budget proposal presented by the executive. This

question is about legal authority rather than actions the legislature takes in practice. The legislature's powers to amend the budget can vary substantially across countries.

The "a" response is appropriate only if there are no restrictions on the right of the legislature to modify the Executive's Budget Proposal, including its right to change the size of the proposed deficit or surplus. The "b" response would be appropriate if, for instance, the legislature is restricted from changing the deficit or surplus, but it still has the power to increase or decrease funding and revenue levels. The more limited "c" response would apply if, for instance, the legislature can only re-allocate spending within the totals set in the Executive's Budget Proposal or can only decrease funding levels or increase revenues. Finally, response "d" would apply if the legislature may not make any changes (or only small technical changes), or if amendments must first be approved by the executive. In these cases, the legislature is essentially only able to approve or reject the budget as a whole. If the answer is "b" or "c", please indicate the nature of the amendment powers available to the Parliament and how they are limited.

Answer:

b. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.

Source:

Law No.17 of 2003 Article 15(3) on State Finance mentioned the authority of the parliament to make changes in revenue and expenditure of the EBP (accessed on 10 March 2021):

<https://peraturan.bpk.go.id/Home/Download/31132/UU%20Nomor%2017%20Tahun%202003.pdf>

Comment:

Law No.17 of 2003 on State Finance Article 15(3) mentioned that the House of Representatives may suggest changes in revenue and expenditure of the EBP. However, in the explanatory section of the article (page 35), it is suggested that the changes may not caused deficit increase.

Peer Reviewer

Opinion: Agree

Comments: I'm inline with the researcher's comment

Government Reviewer

Opinion:

111. During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?

GUIDELINES:

Question 111 assesses whether any formal authority of the legislature to amend the Executive's Budget Proposal is used in practice. The responses to this question should be determined based on action by the legislature related to the Enacted Budget used in the OBS. Choose answer "a" if the legislature used its authority in law to amend the Executive's Budget Proposal during the most recent budget approval process, and amendments were adopted (all, or at least some of them). Answer "a" also applies if the legislature used its authority in law to amend the Executive's Budget Proposal, but the amendments were rejected by executive veto. Answer "b" applies if the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but none of these amendments were adopted. Answer "c" applies if the legislature has the authority in law to amend the budget, but no amendments were proposed during its consideration. Answer "d" applies when the legislature does not have any authority to amend the budget (that is, Question 110 is answered "d").

If the answer is "a" or "b", please specify in the comments the number of amendments introduced by the legislature (and in the case of an "a" response, the number adopted, or if applicable, information about an executive veto) and describe their nature. For example, did the amendments result in an increase or decrease of the deficit? What were the most significant amendments to revenues and to expenditures in terms of the sums involved? How did amendments affect the composition of expenditures? If the answer is "a", please specify which amendments were adopted, and provide evidence for it.

Answer:

a. Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.

Source:

A sample of public news on the approval of the 2021 EBP. The article mentioned some changes from the proposed version (in Bahasa Indonesia, accessed on 11 March 2021):

<https://nasional.kontan.co.id/news/dpr-dan-pemerintah-sepakati-belanja-pemerintah-pusat-di-apbn-2021-rp-1954-triliun#:~:text=KONTAN.CO.ID%20%2D%20JAKARTA,Rp1.951%2C26%20triliun.>

Comment:

News outlets have reported the progress and adjustment to the 2021 EBP. For example, the link to the news attached in the source box above mentioned a 3.28 Trillion Rupiah increase in expenditure compared to what has been proposed. In addition, the parliament also amended the subsidy level from what has been proposed by increasing them by 2.43 Trillion Rupiah.

Peer Reviewer

Opinion: Agree

Comments: I agree with the researcher and his/her comment and the source are correct

Government Reviewer

Opinion:

112. During the last budget approval process, did a specialized budget or finance committee in the legislature examine the Executive's Budget Proposal?

GUIDELINES:

Question 112 assesses the role of a specialized budget or finance committee during the budget approval stage. Effective committee involvement is an essential condition for legislative influence in the budget process. Specialized committees provide opportunities for individual legislators to gain relevant expertise, and to examine budgets and policy in depth. Yet, the involvement of committees differs across legislatures. Some legislatures have separate committees to examine spending and tax proposals, while others have a single finance committee. Not all legislatures have a specialized budget or finance committee to examine the budget. In addition, there can be differences in the time available for the committee's analysis of the budget.

A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, therefore it must be published before the legislature has adopted the budget.

Response "a" requires that, in the last budget approval process, a specialized budget or finance committee had one month or more to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted. Response "b" applies where such a committee examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if a committee examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where a specialized budget or finance committee did not examine the Executive's Budget Proposal.

Please specify in your comment the name of the committee and the number of days it had available to examine the budget. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a copy of the report. Please note also if a report is published, but only after the budget has been adopted.

Answer:

c. Yes, a specialized budget or finance committee examined the Executive's Budget Proposal, but it did not publish a report with findings and recommendations prior to the budget being adopted.

Source:

List of reports made by Budget Committee (accessed on 17 March 2021): <https://www.dpr.go.id/akd/index/id/Laporan-di-Paripurna-Badan-Anggaran>

Budget Committee report for the plenary session on 15 September 2020 (accessed on 17 March 2021): <https://www.dpr.go.id/dokakd/dokumen/BANGGAR-36-8786d573e7e0bee257df3af84abc1c9a.pdf>

Budget Commission report for the plenary session on 29 September 2020 (accessed on 17 March 2021): <https://www.dpr.go.id/dokakd/dokumen/BANGGAR-36-9e2ade1fcfe55686f0c5a0b884b1887e.pdf>

Comment:

A specialized budget committee in Indonesia is called "Badan Penganggaran" (Budget Committee). They are tasked to consolidate budget discussion from other commissions. The result of their discussions are reported and debated in a public plenary session. Due to those roles, they have the authority to examine the EBP from when it was being proposed.

For the 2021 EBP, the Budget Committee can examine the EBP starting from 14 August 2020 when it was initially proposed (more than one month before adoption in 29 September 2020). They have reported their discussion results during plenary sessions on 15 September and 29 September 2020, and those reports are published. The reports included findings and recommendations.

Peer Reviewer

Opinion: Agree

Comments: Additional coment : There are two similar institutions regarding the budget in the Indonesian government legislature. The first, is the Budget Agency. Second, the Budgeting Agency. The Budget Agency is formed and is responsible to the People's Leadership Council (DPR). While the Budgeting Agency is formed and is responsible to the People's Consultative Assembly (MPR). The task of the Budgeting Agency is to plan the general policy direction of the budget for each 1 (one) fiscal year; formulate MPR programs, activities and budgets; evaluate the implementation of the budget; and prepare cost standards for MPR budgets, programs, and activities (source: <https://www.mpr.go.id/alat-kecompletean/Badan-Banggagan>) The duties of the Budget Agency are as follows: 1. Discuss with the Government represented by the minister to determine the main points of general fiscal policy and budget priorities to be used as a reference for each ministry/institution in preparing budget proposals; determine state revenue with the Government by referring to the proposal of the relevant commission; 2. Discussing the draft law on the State Budget with the President who can be represented by the minister by referring to the decision of the working meeting of the commission and the Government regarding the budget allocation for the functions, programs, and activities of the ministry/institution; 3. synchronizing the results of discussions in the commission regarding the work plans and budgets of ministries/agencies; discuss the realization and prognosis reports related to the APBN; and 4. Discussing the main points of explanation of the draft law on accountability for the implementation of the State Budget. (Source:

<https://www.dpr.go.id/akd/index/id/About-Badan-Anggaran>)

Government Reviewer

Opinion:

Researcher Response

Thank you for PR's additional answer. The Budget Agency that PR cited is the same Budget Committee that the Researcher answered. The official translation for "Badan Anggaran" is "Budget Committee" as exemplified in the DPR's official English website <https://www.dpr.go.id/en/akd/index/id/Tentang-Badan-Anggaran>

IBP Comment

Many thanks to the researcher and peer reviewer. As the reports from Budget Committee were published after the budget was approved (on September 30th, 2020) answer choice C applies.

113. During the last approval process, did legislative committees, responsible for particular sectors (e.g., health, education, defense, etc.), examine spending in the Executive's Budget Proposal related to the sector for which they are responsible?

GUIDELINES:

Question 113 assesses the role of committees of the legislature that are responsible for particular sectors (e.g., health, education, defense, etc.) during the budget approval stage. The role of sectoral committees differs across legislatures. Some legislatures do not involve them in the budget approval process, while others do. In addition, the time available for committee analysis differs.

A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, so therefore must be published before the legislature has adopted the budget. Response "a" requires that sector committees had one month or more to examine the Executive's Budget Proposal, and published a report with findings and recommendations prior the budget being adopted. Response "b" applies where such committees examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if sectoral committees examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where sectoral committees did not examine the Executive's Budget Proposal.

Please note that the examination of sectoral budgets by a specialized budget or finance committee is assessed in Question 112 and should not be considered for this question.

Please provide in the comments a brief overview of the committee structure and specify the number of days that sectoral committees had available to examine the budget and to publish their reports. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a sample copy of at least one of the reports. Please note if a report is published, but only after the budget has been adopted.

For purposes of responding to this question, use those sectoral committees that are best performing – that is, the ones that examine the budget the longest and that publish reports.

Answer:

c. Yes, sector committees examined the Executive's Budget Proposal, but they did not publish reports with findings and recommendations prior to the budget being adopted.

Source:

Two examples of meeting summary dated 9 and 23 September 2020 held by Commission IV on 2021 EBP discussion (accessed on 19 May 2021):

<https://www.dpr.go.id/dokakd/dokumen/K4-14-f15530fc9f64d83ed613e81a592495fe.pdf>

<https://www.dpr.go.id/dokakd/dokumen/K4-14-ce1f9f91db11f991b7ee588afb6fe31d.pdf>

Comment:

No regulation stipulates when the sector committees can begin examine the EBP, therefore they are able to examine the EBP immediately after being proposed. For the 2021 EBP, the committees had more than one month to examine EBP which they started on 14 August 2021, when the EBP was proposed, until 29 September 2021 when the EBP was approved.

However, when accessing the parliament website (www.dpr.go.id) for meeting records on 17 March 2021, it was found that the publication of reports for 2021 EBP discussion from these commissions are inconsistent. Out of the 12 commissions in 2020, only 3 commissions published the summary of some of their meetings (Commission IV, V, and VIII), while the rest either not publish any reports (Commission III, VI, VII, IX, X, and XI) or the meetings were closed for public (Commission I and II). Most of the reports are also published much later after the 2021 EBP was enacted. Commission IV meeting records are used to answer this question since they can be accessed online and published before the EBP was enacted.

To summarize, although the Commissions examined the EBP more than one month before enacted, not all meeting records were published. Furthermore, most of the published reports were not published on time.

Peer Reviewer

Opinion: Agree
Comments: I'm inline with the researcher's comment

Government Reviewer
Opinion:

114. In the past 12 months, did a committee of the legislature examine in-year implementation of the Enacted Budget during the relevant budget execution period?

GUIDELINES:

Question 114 is about legislative oversight of budget execution. It assesses whether and how often a committee examined the implementation of the budget during the budget execution period (i.e., financial year) for which it was approved, and whether this resulted in an official report with findings and recommendations. This question does not apply to the ex post review of implementation following the end of the budget year as part of the audit stage, which is assessed separately. Nor does it apply to the legislature's review of the budget that it may undertake as part of the process of considering a supplemental budget during the year. In-year monitoring by the legislature will be affected by the frequency that the executive publishes In-Year Reports.

To answer "a," a committee must have examined in-year implementation of the Enacted Budget at least three times during the course of the relevant budget year and published reports with findings and recommendations. Answer "b" applies where this occurred only once or twice during the year.

Exception: If a legislature is in session only twice during the year, and it examines the implementation of the budget during both sessions, then it would be eligible for an "a" response.

Choose "c" if a committee examined in-year implementation (without regard to frequency), but did not publish any report with findings and recommendations. Answer "d" applies where no committee examined in-year implementation.

If the answer is "a" or "b," please specify the name of the committee and when it reviewed budget implementation, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation.

For purposes of responding to this question, if more than one committee holds in-year reviews of the budget, use the committee that is best performing – that is, the one that examines in-year implementation the most times and that publishes a report.

Answer:

a. Yes, a committee examined in-year implementation on at least three occasions during a fiscal year, and it published reports with findings and recommendations.

Source:

List of meeting summary by Commission V (accessed on 17 March 2021): <https://www.dpr.go.id/akd/index/id/Risalah-Rapat-Komisi-V>

Examples of meetings by Commission V to examine in-year implementation of the ministry/agency they supervised (accessed on 17 March 2021):

<https://www.dpr.go.id/dokakd/dokumen/K5-23-a2a9b096de8c8359432ef48d25e6a97e.pdf>

<https://www.dpr.go.id/dokakd/dokumen/K5-23-d02a0e7903fc44db4360d938543b140e.pdf>

<https://www.dpr.go.id/dokakd/dokumen/K5-23-5671062102dd55ebd8bfc801a6e0fae6.pdf>

Comment:

Each committee has the authority to examine in-year implementation of the ministry/agency they supervised regularly (more than three times). However, their meeting report publications are inconsistent. The meeting records used to answer this question is of Commission V.

Peer Reviewer

Opinion: Agree

Comments: I agree with the researcher and his/her comment and the source are correct

Government Reviewer

Opinion:

115. Does the executive seek approval from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

GUIDELINES:

Question 115 examines whether the executive seeks approval from the legislature prior to shifting funds between administrative units, and whether it is legally required to do so.

In some countries, the executive has the power in law to adjust funding levels for specific appropriations during the execution of the budget. This question examines rules around shifting funds between administrative units (ministries, departments, or agencies) or whatever funding unit (or "vote") is specified in the Enacted Budget.

The conditions under which the executive may exercise its discretion to shift funds should be clearly defined in publicly available regulations or law. In addition, the amount of funds that the executive is allowed to transfer between administrative units should not be so excessive as to undermine the accountability of the executive to the legislature.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before shifting funds between administrative units, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before shifting funds between administrative units, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before shifting funds, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to shift funds between administrative units and the executive does not obtain legislative approval in practice. Answer "d" also applies if the executive is authorized to shift an amount considered so excessive as to undermine accountability (roughly equal to 3 percent of total budgeted expenditures). A "d" response applies if the legislature only approves the shifting of funds after it has already occurred.

In the comments, please indicate any law or regulation that provides the executive with standing authority to shift funds between administrative units and, if so, describe that authority. Similarly, legislative approval for shifting funds between administrative units typically occurs with the adoption of legislation such as a supplemental budget. But if other formal procedures for gaining approval from the legislature exist, then please provide information about that approval process.

Answer:

d. There is no law or regulation requiring the executive to obtain approval from the legislature prior to shifting funds between administrative units, and in practice the executive shifts funds between administrative units before obtaining approval from the legislature.

Source:

Law No.17 of 2003 Article 27(3c) on State Finance mentioned that adjustments to the state budget are allowed on four different scenarios, one of which is the shifting of funds between administrative unit (accessed on 18 March 2021):

<https://peraturan.bpk.go.id/Home/Download/31132/UU%20Nomor%2017%20Tahun%202003.pdf>

Government Regulation in Lieu of Law No.2 of 2020 Article 2(1c) on State Finance Policy and Financial System Stability in the Handling of Corona Virus Disease Pandemic (Covid-19) and/or in Order to Address Threats that Endangers National Economy and/or Financial System Stability. This provision allows the executive to shift funds between administrative units, functions, and/or programs (accessed on 18 March 2021):

<https://peraturan.bpk.go.id/Home/Download/125897/Perpu%20Nomor%201%20Tahun%202020.pdf>

Public news on criticism of Perppu No.1 of 2020 in eliminating the role of House of Representatives in budgeting (accessed on 18 March 2020):

<https://www.thejakartapost.com/news/2020/05/12/house-passes-perppu-on-covid-19-response-amid-concerns-of-embezzlement.html>

<https://www.thejakartapost.com/news/2020/05/20/its-been-passed-into-law-govt-asks-court-to-reject-judicial-review-of-covid-19-perppu.html>

<https://nasional.kompas.com/read/2020/04/28/13580601/perppu-1-2020-dinilai-nihilkan-peran-dpr-soal-penganggaran?page=all> (in Bahasa Indonesia)

Comment:

Normally, according to Law No.17 of 2003 Article 27, shifting funds between administrative units require approval by the House of Representatives. This principle is reiterated in the explanatory section of the Law section 1.1.6. The last line of the second paragraph specify that: "...Thus, when shifting budget between unit, administrative, activity, and expenditure type, requires approval from the DPR/DPRD". (see page 25)

However, due to the Covid-19 pandemic, the provision mentioned above was amended temporarily in 2020 as stipulated in Government Regulation in Lieu of Law No.2 of 2020 Article 2(1c). This regulation (which has been enacted by the House of Representative through Law No.2 of 2020) grant the executive the authority to shift funds between administrative units, functions, and/or programs, without prior approval from the legislature.

Peer Reviewer

Opinion: Agree

Comments: I agree with the researcher and his/her comment and the source are correct

Government Reviewer

Opinion:

116. Does the executive seek approval from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?

GUIDELINES:

Question 116 examines whether the executive receives approval from the legislature prior to spending excess revenue, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if additional revenue is collected unexpectedly during the year, which often happens in oil/mineral-dependent countries, and it was not accounted for in the Enacted Budget, there should be a procedure in place to ensure that the legislature approves any proposed use of these "new" funds. If such requirements are not in place, the executive might deliberately underestimate revenue in the budget proposal it submits to the legislature, in order to have additional resources to spend at the executive's discretion, with no legislative control.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before spending any funds resulting from higher-than-expected revenues, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before spending excess revenue, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before spending excess revenue, but does not do so in practice. Answer "d" applies if prior legislative approval is not legally required for the executive to spend excess revenue and the executive does not obtain legislative approval in practice. A "d" response applies if the legislature only approves the additional spending after it has already occurred.

Typically, legislative approval of additional spending beyond what was reflected in the Enacted Budget would occur with the adoption of a supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.

Answer:

d. There is no law or regulation requiring the executive to obtain approval from the legislature prior to spending excess revenues, and in practice the executive spends these funds before obtaining approval from the legislature.

Source:

Law No.17 of 2003 Article 12(4) and 27(3d) on State Finance suggested that adjustments to the state budget are allowed on four different scenarios, one of which is the utilization of excess revenue from the previous fiscal year to finance the current fiscal year, and it needs to be discussed with the House of Representatives (accessed on 18 March 2021):

<https://peraturan.bpk.go.id/Home/Download/31132/UU%20Nomor%2017%20Tahun%202003.pdf>

Government Regulation in Lieu of Law (Perppu) No.2 of 2020 Article 2(e1) on State Finance Policy and Financial System Stability in the Handling of Corona Virus Disease Pandemic (Covid-19) and/or in Order to Address Threats that Endangers National Economy and/or Financial System Stability.

This provision allows the executive to spend excess revenue or "Sisa Anggaran Lebih/SAL" (accessed on 18 March 2021):

<https://peraturan.bpk.go.id/Home/Download/125897/Perpu%20Nomor%201%20Tahun%202020.pdf>

Public news on criticism of Perppu No.1 of 2020 in eliminating the role of House of Representatives in budgeting (accessed on 18 March 2020):

<https://www.thejakartapost.com/news/2020/05/12/house-passes-perppu-on-covid-19-response-amid-concerns-of-embezzlement.html>

<https://www.thejakartapost.com/news/2020/05/20/its-been-passed-into-law-govt-asks-court-to-reject-judicial-review-of-covid-19-perppu.html>

<https://nasional.kompas.com/read/2020/04/28/13580601/perppu-1-2020-dinilai-nihilkan-peran-dpr-soal-penganggaran?page=all> (in Bahasa Indonesia)

Comment:

Normally, according to Law No.17 of 2003 Article 12(4) and Article 27, the executive require approvals from the House of Representatives when they found excess revenue from the previous fiscal year during the mid-year review.

However, due to the Covid-19 pandemic, the provision mentioned above was amended temporarily in 2020 as stipulated in Government Regulation in Lieu of Law No.2 of 2020 Article 2(1e). This regulation (which has been enacted by the House of Representative through Law No.2 of 2020) grant the executive the authority to spend excess revenue or "Sisa Anggaran Lebih/SAL" without approval from the legislature.

Peer Reviewer

Opinion: Agree

Comments: I agree with the researcher and his/her comment and the source are correct

Government Reviewer

Opinion:

117. Does the executive seek approval from the legislature prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls (that is, revenues lower than originally anticipated) or other reasons during the budget execution period, and is it legally required to do so?

GUIDELINES:

Question 117 examines whether the executive receives approval from the legislature prior to cutting spending below the levels in the Enacted Budget in response to revenue shortfalls or for any other reason, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if less revenue is collected unexpectedly during the year, the legislature should approve or reject any proposed reductions in expenditures that are implemented as a result. If such requirements are not in place, the executive might substantially change the composition of the budget at the executive's discretion, with no legislative control.

Typically, legislative approval of proposals to reduce spending below the levels reflected in the Enacted Budget would occur as part of the supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before implementing spending cuts in response to revenue shortfalls or for other reasons, and it does so in practice. Answer "b" applies if the executive received legislative approval before implementing such cuts, but is not legally required to do so. Answer "c" applies if the executive is legally required to obtain legislative approval before implementing such cuts, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to implement such cuts and the executive does not obtain such approval in practice. A "d" response applies if the legislature only approves the spending cuts after they have already occurred.

Answer:

d. There is no law or regulation requiring the executive to obtain approval from the legislature prior to reducing spending below enacted levels, and in practice the executive implements these spending cuts before seeking prior approval from the legislature.

Source:

Law No.17 of 2003 Article 27(3) on State Finance regulates that any adjustments to the state budget after a mid-year review requires discussion with the House of Representatives (accessed on 18 March 2021):

<https://peraturan.bpk.go.id/Home/Download/31132/UU%20Nomor%2017%20Tahun%202003.pdf>

Government Regulation in Lieu of Law (Perppu) No.2 of 2020 Article 12(2) on State Finance Policy and Financial System Stability in the Handling of Corona Virus Disease Pandemic (Covid-19) and/or in Order to Address Threats that Endangers National Economy and/or Financial System Stability. This provision allows the executive to revise the 2020 Enacted Budget with a Presidential Regulation (Perpres) which do not require prior approval from the House of Representatives (accessed on 18 March 2021):

<https://peraturan.bpk.go.id/Home/Download/125897/Perpu%20Nomor%201%20Tahun%202020.pdf>

Comment:

Normally, the executive are required by law to submit a new budget proposal that may include any proposal to reduce spending, to the legislature after a mid-year review. The process of approval repeats the steps similar to the EBP which requires discussion and the approval from the legislature.

However, due to the Covid-19 pandemic, the provision mentioned above was amended temporarily in 2020 as stipulated in Government Regulation in Lieu of Law No.2 of 2020 Article 12(2). This regulation (which has been enacted by the House of Representative through Law No.2 of 2020) mentioned that revision to the State Budget can be done using Presidential Regulation, which do not require approval from the legislature.

Peer Reviewer

Opinion: Agree

Comments: I agree with the researcher and his/her comment and the source are correct

Government Reviewer

Opinion:

118. Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?

GUIDELINES:

Question 118 is about ex post oversight following the implementation of the budget. It probes whether a committee examined the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI), and whether this resulted in an official report with findings and recommendations. A key issue is how soon after the SAI releases the report does it legislature review it. This question does not apply to the legislative scrutiny of in-year implementation of the Enacted Budget during the relevant budget execution period, which is assessed separately. Also, the question is asking specifically about the SAI's annual report on the execution of the budget, not about other audit reports that the SAI may produce. (This is the Audit Report used for responding to Question 98.)

To answer "a," a legislative committee must have examined the annual Audit Report within three months of it being released by the SAI, and then published a report (or reports) with findings and recommendations. (Note that the three-month period should only take into account time when the legislature is in session.)

Answer "b" applies when the committee examines it within six months of it being released (but more than three months), and then published a report with its findings and recommendations. Choose "c" if a committee examined the annual Audit Report more than six months after it became available or it did not publish any report with findings and recommendations. Answer "d" applies where no committee examined the annual Audit Report.

If the answer is "a" or "b," please specify the name of the committee and when it reviewed the Audit Report, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation. Answers "a," "b," or "c" may be selected if the Audit Report is produced by the SAI but not made publicly available.

Answer:

d. No, a committee did not examine the Audit Report on the annual budget.

Source:

Law No.17 of 2014 on People's Representatives Article 98(2d) mentions that one of the task of each commission is to discuss state financial report including audit result according to the sector it supervise (accessed on 19 May 2021):

<https://peraturan.bpk.go.id/Home/Download/27924/UU%20Nomor%2017%20Tahun%202014.pdf>

Comment:

There is no specific committee that examine the Audit Report on the Annual Budget. All commission in the House of Representatives have the task to follow up the Audit Report according to the sectors they supervise. No commission provide any documentation on their examination of the Audit Report.

Peer Reviewer

Opinion: Agree

Comments: I agree with the researcher and his/her comment and the source are correct

Government Reviewer

Opinion:

119. Was the process of appointing (or re-appointing) the current head of the SAI carried out in a way that ensures his or her independence?

GUIDELINES:

Question 119 concerns the appointment process of the current head of the Supreme Audit Institution (SAI). Appointment procedures vary greatly across countries, as well as across different types of SAIs. Moreover, conventions and informal practices can greatly affect the de facto independence of the head of the SAI. While these factors make it difficult to devise a single metric against which all SAIs can be assessed with regard to this particular aspect, this question focuses on whether the legislature or judiciary must appoint or approve the appointment of the head of the SAI as a way to ensure the SAI's independence from the executive. However, if the appointment is carried out in another way that nonetheless ensures the independence of the SAI head, then that approach could be also considered.

To answer "a," the legislature or judiciary must appoint (or re-appoint) the head of the SAI, or approve the recommendation of the executive, as a way that ensure his or her independence from the executive. (As noted above, alternative approaches may also be acceptable.) Choose "b" if the appointment process does not ensure the independence of the head of the SAI, e.g. the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.

Irrespective of which answer you selected, provide a description of how the head of the SAI is appointed.

Answer:

a. Yes, the head of the SAI may only be appointed by the legislature or judiciary, or the legislature or judiciary must give final consent before the appointment takes effect.

Source:

The Third Amendment of the 1945 Constitution (UUD 1945) article 23E(1) specifically mandate that the "Badan Pemeriksa Keuangan/BPK" or Financial Examination Agency (Indonesia's SAI) should be "bebas dan mandiri" (free and independent). Article 23F mention the requirement for the members of the BPK to be appointed by the House of Representatives/DPR with the consideration of the Regional Representative Council/DPD (accessed on 18 March 2021): https://peraturan.bpk.go.id/Home/Download/92288/UUD45_SatuNaskah.pdf

Law No.15 of 2006 on Financial Examination Agency article 5(1) specify the duration of an SAI member, which is 5 year and may be re-elected for one additional term (accessed on 18 March 2021): <https://peraturan.bpk.go.id/Home/Download/29819/UU%20Nomor%2015%20Tahun%202006.pdf>

Comment:

The independence of Indonesia's SAI or "Badan Pemeriksa Keuangan" (BPK) is guaranteed in the constitution. BPK are collectively led by 9 commissioner members who are appointed by the legislative. After the appointment by the legislative and inauguration by the President, the 9 members will choose 1 chairperson and 1 deputy from among themselves. The members will hold their position for 5 years and may be re-elected for one additional term.

Peer Reviewer

Opinion: Agree

Comments: I agree with the researcher and his/her comment and the source are correct

Government Reviewer

Opinion:

120. Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?

GUIDELINES:

Question 120 covers the manner in which the head or senior members of the SAI may be removed from office. This question draws on best practices identified in the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>), including measures

intended to guarantee the office's independence from the executive.

To answer "a," the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before the head of the SAI is removed. For example, the legislature or judiciary may give final consent following a certain external process, such as a criminal proceeding. So while the executive may initiate a criminal proceeding, the final consent of a member of the judiciary – or a judge – is necessary to render a verdict of wrongdoing that may lead to the removal from office of the head of the SAI. Answer "b" applies if the executive may remove the head of the SAI without the final consent of the judiciary or legislature.

Answer:

a. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.

Source:

Law No.15 of 2006 on Financial Examination Agency article 18 mention that honorable dismissal of a BPK member can be made through recommendation from the BPK to the President. Meanwhile, article 19 mention that a BPK member may be dishonorably dismissed through recommendation of the BPK or the House of Representative to the President (accessed on 18 March 2021):
<https://peraturan.bpk.go.id/Home/Download/29819/UU%20Nomor%2015%20Tahun%202006.pdf>

Comment:

The legislature can only involve in the removal of a BPK members when the member in question is honorably discharged. Even so, BPK can make their recommendations for dishonorable dismissal to the President without the consent of the House of Representatives since Law No.15 of 2006 article 19 suggest that the House's involvement is optional.

Article 18 it is stated that the Chairperson, Deputy Chairperson and / or BPK Members are respectfully dismissed from his position with the President's decision on the BPK proposal because:

- a. die;
- b. resign on his own request submitted to the Chair or Deputy Chairperson of the BPK;
- c. has been 67 (sixty seven) years old;
- d. has expired his term of office; or
- e. physically or mentally ill continuously or permanently unable proven by a doctor's certificate.

Article 19 it is stated The Chairperson, Deputy Chairperson and / or BPK Members are dismissed with no respect from his membership at the suggestion of the BPK or DPR because:

- a. sentenced to prison based on court decisions that already have permanent legal force because of committing a criminal act that is threatened with imprisonment of 5 (five) years or more;
- b. violating the CPC code of ethics;
- c. do not carry out their duties and obligations for 1 (one) consecutive month without a valid reason;
- d. violating oaths or appointments;
- e. violates the prohibition as referred to in Article 28; or
- f. no longer qualifies as a BPK member as intended in Article 13 letter a, letter c, and letter e

Peer Reviewer

Opinion: Agree

Comments: I agree with the researcher and his/her comment and the source are correct

Government Reviewer

Opinion:

121. Who determines the budget of the Supreme Audit Institution (SAI)?

GUIDELINES:

Question 121 asks who determines the budget of the Supreme Audit Institution (SAI). To ensure objective audits of government budgets, another important component of the SAI's independence from the executive is the extent to which the SAI's budget is determined by a body other than the executive, and whether the SAI has adequate resources to fulfill its mandate.

Answer "a" applies if the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate, AND either the SAI determines its own budget and then submits it to the executive (which accepts it with little or no change) or directly to the legislature, or the budget of the SAI is determined directly by the legislature or judiciary (or some independent body). Answer "b" applies if the SAI's budget is determined by the executive (absent a recommendation from the SAI), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. Answer "c" applies if the legislature or judiciary (or some independent body) determines the SAI's budget, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Answer "d" applies if the executive determines the SAI's budget, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Please provide evidence in support of the assessment that the funding level is or is not broadly consistent with the resources the SAI needs

to fulfill its mandate.

Answer:

a. The SAI determines its own budget (i.e., submits it to the executive, which accepts it with little or no change, or directly to the legislature), or the budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.

Source:

Law No.15 of 2006 on Financial Examination Agency article 35(2) and 35(3) mention that BPK's budget is proposed by BPK itself to the House of Representatives before being submitted to the Ministry of Finance for discussion (accessed on 18 March 2021): <https://peraturan.bpk.go.id/Home/Download/29819/UU%20Nomor%2015%20Tahun%202006.pdf>

A 2019 Peer Review Report page 20-21 details on the budgetary constraint that the BPK experience (accessed on 18 March 2021): https://www.bpk.go.id/assets/files/attachments/attach_page_1581990588.pdf

Comment:

According to Law No.15 of 2006 Article 35, BPK proposed its own budget to the legislature before being submitted to the Ministry of Finance. A 2019 Peer Review Report (page 21 paragraph 1) mentioned that BPK did not always receive what it expected, and some budgetary constraint exist. However, those budgetary constraint do not hinder their performance in fulfilling their mandates.

Peer Reviewer

Opinion: Agree

Comments: I agree with the researcher and his/her comment and the source are correct

Government Reviewer

Opinion:

122. Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

GUIDELINES:

Question 122 explores the scope of the investigative powers of the Supreme Audit Institution (SAI) as prescribed in law.

Question 97 asks which of the three types of audits – financial, compliance, and performance – the SAI conducts. This question asks if the SAI is constrained by law (rather than by a lack of capacity or an inadequate budget) from undertaking any form of audit or investigating irregularities in any program or activity.

There are numerous examples of limitations. For instance, some SAIs are not permitted by their legal mandate to audit joint ventures or other public-private arrangements. Others are only allowed to undertake financial audits, precluded from conducting performance or value-for-money audits. The SAIs in some countries do not have the legal mandate to review arrangements involving oil or stabilization funds, or other types of special or extra- budgetary funds. The SAI may also not have the ability to audit commercial projects involving the public and private sector.

To answer "a," the SAI must have full discretion in law to decide which audits to undertake. Answer "b" applies if some limitations exist, but the SAI enjoys significant discretion to undertake those audits it wishes to. Answer "c" applies if the SAI has some discretion, but significant legal limitations exist. Answer "d" applies if the SAI has no power at all to choose which audits to undertake

Consulting the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>) may be useful in answering this question as its provisions serve to define the appropriate scope of a SAI's legal mandate and jurisdiction.

Answer:

b. The SAI has significant discretion, but faces some limitations.

Source:

Law No.15 of 2006 on Financial Examination Agency article 9(1a) mention that BPK has the authority to determine its own examination object (accessed on 18 March 2021): <https://peraturan.bpk.go.id/Home/Download/29819/UU%20Nomor%2015%20Tahun%202006.pdf>

Law No.28 of 2007 on The Third Amendment of Law No.6 of 1983 on General Provisions and Guidelines of Tax, details the limitation that may be experienced by public officials (including BPK) when examining tax-related information (article 2a) where it needs to have a written permission (article 3) from the Ministry of Finance (accessed on 18 March 2021): <https://peraturan.bpk.go.id/Home/Download/29510/UU%20Nomor%2028%20Tahun%202007.pdf>
(See also Article 34(3))

Comment:

BPK is able to determine its own examination object as stipulated in Law No.15 of 2005 article 9(1a). However, when examining tax-related objects, BPK requires a written permission from the Ministry of Finance.

Peer Reviewer

Opinion: Agree

Comments: Minor correction: not examining tax-related objects, but examining of tax institutions under the ministry of finance or more precisely the directorate general of taxation of the ministry of finance (source : <https://www.hukumonline.com/berita/baca/hol19249/mau-periksa-ditjen-pajak-bpk-tetap-harus-izin-menkeu?page=all/>)

Government Reviewer

Opinion:

123. Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?

GUIDELINES:

Question 123 assesses whether and to what extent the audit processes of the Supreme Audit Institution (SAI) are subject to review by an independent agency. The latter could be a peer SAI, an international organization, an academic institution with relevant expertise, or an independent domestic agency with quality assurance functions in the area of financial reporting.

To answer "a," an independent agency must conduct and publish a review of the audit processes of the SAI on an annual basis. Answer "b" applies if a review was carried out within the past five years, and published, but it is not conducted annually, but. Choose answer "c" if the SAI has an internal unit that reviews the audit processes of the SAI on a regular basis, but an independent agency does not conduct such a review. Answer "d" applies if the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.

If the answer is either "a" or "b," please specify the name of the independent agency and when last it conducted such a review, and provide a copy of the published report. If the answer is "c," please specify the name of the unit within the SAI that is tasked with conducting such reviews.

Answer:

b. Yes, an independent agency conducts and publishes a review of the audit processes of the SAI at least once in the past five years, but not annually.

Source:

Law No.15 of 2006 on Financial Examination Agency article 33(1) mention that to ensure BPK's quality according to its standard and and quality assurance, it will have a peer review by other country's SAI (accessed on 18 March 2021):

<https://peraturan.bpk.go.id/Home/Download/29819/UU%20Nomor%2015%20Tahun%202006.pdf>

A 2019 Peer Review Report by the Supreme Audit Office of Poland (accessed on 18 March 2021):

https://www.bpk.go.id/assets/files/attachments/attach_page_1581990588.pdf

Comment:

Law No.15 of 2006 ensures that BPK will have regular review of their audit system. The latest Peer Review was held in 2019 by the SAI of Poland.

Peer Reviewer

Opinion: Agree

Comments: I agree with the researcher and his/her comment and the source are correct

Government Reviewer

Opinion:

124. In the past 12 months, how frequently did the head or a senior staff member of the Supreme Audit Institution (SAI) take part and testify in hearings of a committee of the legislature?

GUIDELINES:

Question 124 concerns the interaction between two important oversight actors and assesses how frequently the Supreme Audit Institution (SAI) made high-level inputs to the work of legislative committees. Many SAIs interact with the legislature in some form, but the nature and intensity of the interaction varies. This question probes this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the SAI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the SAI representative in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). You can refer to official records of legislative committees, websites and annual reports of the SAI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; "c" for once or twice, and "d" for never.

Answer:
c. Rarely (i.e., once or twice).

Source:

Comment:

There is no information on BPK's involvement from formal source (official meeting records, annual reports, official press releases) where they have high level inputs on hearings except for a few ceremonial events such as the submission of BPK's audit report or consultation on audit methods with BAKN .

Peer Reviewer

Opinion: Agree

Comments: Note: that in February 2020, BPK held a meeting with the DPR to discuss the progress of the inspection work on PT ASABRI and PT JIWASRAYA

Government Reviewer

Opinion:

IBP Comment

Based on Peer Reviewers comments, IBP revised response to C (from D).

125. Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?

GUIDELINES:

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:

https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf .

Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in the formulation of the annual budget, including annual pre-budget discussions. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as spending and tax policy, funding and revenue levels, and macro-fiscal planning .

To answer "a," the executive must use open participation mechanisms that involve the public in the formulation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government officials. Examples include public meetings and online deliberative exchanges.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that the all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples of mechanisms that might qualify as a “c” response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a “c” response.

Answer “d” applies if the requirements for a “c” response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

c. Yes, the executive uses participation mechanisms during the budget formulation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).

Source:

Musrenbang is regulated through Law No.25 of 2004 on National Development Planning System (accessed on 19 March 2021): <https://peraturan.bpk.go.id/Home/Download/30429/JU%20Nomor%2025%20Tahun%202004.pdf>

In the above law, article 25(1) mentioned that the RKP (Government Workplan), which is the basis of the State Budget Draft or RAPBN, is the end result of Musrenbang in central level. Furthermore, the explanatory section of article 2(3) mentioned "Keterbukaan" (Openness) as one of the principle of this participation system, while section 1.3 of the same section mentioned that one of the approach of this system is "partisipatif" (participatory).

The following is a summary result for the 2020 Musrenbang in the national level which was held virtually during Covid-19 pandemic with no invitation for the public to participate (accessed on 3 August 2021): <https://www.bappenas.go.id/id/berita-dan-siaran-pers/musrenbangnas-2020-rkp-2021-mempercepat-pemulihan-ekonomi-dan-reformasi-sosial-untuk-mitigasi-covid-19/>

The following is an example of a 2020 District-level Musrenbang held in the Aceh Tamiang Regency of Aceh Province. The link shows invited elements of the public participate in a discussion with the government (accessed on 3 August 2020): <https://bappeda.acehtamiangkab.go.id/berita/kabar-daerah/130-musrenbang-kecamatan.html>

Comment:

Indonesia do not have a direct citizen participation mechanism for central government budgeting. However, Indonesia do have an annual multi-level citizen participation mechanism called "Musyawarah Rencana Pembangunan"/Regional Development Planning Forums (Musrenbang), to determine development priorities for the next fiscal year. This bottom-up participation mechanism is supposed to be implemented openly in lower levels administrative governments (from village level to provincial level), but more closed as it goes upward to the national level. This system is regulated through Law No.25 of 2004.

The Musrenbang system can be used to answer this question as citizen inputs from sub-national levels may be carried over to the national government and used as the basis for their next fiscal year budgeting.

However, there is no guarantee that citizen inputs from lower level Musrenbang are being used in higher level Musrenbang, as the central government may have different ideas/agendas (Law No.25 of 2004 explanatory section adds that the development planning system can be a top-down as well). Furthermore citizens cannot participate openly at the national level's Musrenbang. For those reasons, the answer should be "C".

Peer Reviewer

Opinion: Agree

Comments: I'm inline with the researcher's comment

Government Reviewer

Opinion:

126. With regard to the mechanism identified in question 125, does the executive take concrete steps to include vulnerable and under-represented parts of the population in the formulation of the annual budget?

GUIDELINES:

This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on the executive's efforts to seek out the views of members of the public from socially vulnerable groups and/or who are underrepresented in the process.

To answer "a," the executive must actively seek out individuals from at least one vulnerable and underrepresented community and/or civil society organization representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives of vulnerable/underrepresented groups.

Answer "b" applies if the executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

b. The requirements for an "a" response are not met.

Source:

Comment:

There is no special mechanism by the executive in all level of administration to involve vulnerable and/or underrepresented population during the formulation of the annual budget (Musrenbang). Furthermore, as explained in the answer for Question 125, budget planning in the central government level do not involve the public directly.

Peer Reviewer

Opinion: Agree

Comments: I'm inline with the researcher's comment

Government Reviewer

Opinion:

127. During the budget formulation stage, which of the following key topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the formulation of the annual budget.

Please note that while the public engagement can/may cover other topics -- and for this reason the other questions assessing the executive's engagement with the public during budget formulation can be answered on the basis of engagement on topics other than the six listed above -- for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.

Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

b. The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics.

Source:

Example of an integrated Musrenbang in Jakarta's Province through a web portal (accessed on 23 March 2021). The portal has a menu to gather input from the public: <http://musrenbang.jakarta.go.id/>

Example of a 2020 Village Musrenbang in Sindang Rasa village, Bogor City as reported by a local news portal (accessed on 23 March 2021): <https://www.portaltujuh.net/2020/12/kelurahan-sindang-rasa-gelar-musyawarah.html>

Comment:

Public participation only exists in lower level Musrenbang only (Provincial and below). Therefore, the public are only being engaged on themes that are directly involving them and where lower level governments have mandates to govern, which are public investment, social spending policies, and public services. If there are public inputs regarding projects that could only be handled by the Central Government, the input would be carried over to the central government for discussion. Issues on macroeconomic, revenue, deficit, and debt levels are of national interest and determined fully by the central government in national level Musrenbang which the public cannot participate.

There are role division between local and central government. Some social spending, public investment, and public services are managed by the national government such as the cash-aid for poor families, universal healthcare, subsidies for SMEs, etc. This is similar with Public Services and

Public Investment Projects. Some infrastructure projects are managed by central government, such as the development and maintenance of toll roads and cross-province roads are managed by central government agencies. Most specialist hospitals are also managed by the central government while some local governments have general hospitals under their administration.

Some governments have their own integrated Musrenbang web portal which allows the public to provide their inputs directly. The web portal usually has menu for the public to freely provide their inputs, exemplified by the Jakarta province government. In 2021, many governments turn their Musrenbang into an online event, which limited accessibility to those without adequate infrastructure, but at the same time allowed inclusive and non-discriminative participation.

Peer Reviewer

Opinion: Agree

Comments: I'm inline with the researcher's comment

Government Reviewer

Opinion:

128. Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

GUIDELINES:

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:

https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf

Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in monitoring the implementation of the annual budget. If the executive has designated a central coordinating agency to implement participation mechanisms throughout the national budget process, researchers may consider these mechanisms. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the implementation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenue administration, public service delivery, public investment project implementation, including procurement, and the administration of social transfer schemes.

To answer "a," the executive must use open participation mechanisms that involve the public in the implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings, online, deliberative exchanges, procurement complaint mechanisms, and social monitoring and dialogue.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input on the implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include public hearings, surveys, focus groups, report cards, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to provide input on budget implementation, but:

1) *The mechanisms are not structured, happen only on ad-hoc basis, or not regularly.*

and/or

2) *The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.*

In cases where there is discretion in who is allowed to participate, to select answer choice "c", the researcher must have evidence that the government is holding participation mechanisms that have some sort of public record (held in public, minutes of meetings released to public) so that all CSOs and members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples include hotlines, Facebook announcements, one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a "c" response.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

b. Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on budget implementation.

Source:

Presidential Regulation No. 76 of 2013 on Management of Public Service Complaints (accessed on 23 March 2021): <https://peraturan.bpk.go.id/Home/Download/68679/Perpres%2076%202013.pdf>

LAPOR! platform for the public to provide their inputs (accessed on 23 March 2021): <https://www.lapor.go.id/>

An example of an online complaint portal by the Ministry of Village and Development of Disadvantaged Regions and Transmigration (accessed on 23 March 2021). The system allows for the public to receive feedback and track the progress of their inputs: <http://e-complaint.kemendesa.go.id/>

An example of an online whistleblowing system by the Ministry of Health where there is no opportunity for the public to check how their complaints are being handled (accessed on 23 March 2021): <https://itjen.kemkes.go.id/wbs/>

Comment:

There is a provision mandating each public service agencies to have their own channel to receive public complaints, which is the Presidential Regulation (Perpres) No.76 of 2013 on Management of Public Service Complaints. Due to this regulation, most ministry/agency which runs public service has their own channel to accept public inputs and/or complaints, including whistleblowing which has budgetary implications. Only a few ministry/agency provide a system adequate enough where the public could see how their inputs are being handled.

In addition to those individual channels, there is also an integrated national online platform channel called "SP4N-LAPOR!" (previously called "LAPOR!") managed by the Ministry of State Apparatus and Bureaucratic Reform, the Ombudsman, and the Presidential Staff Office. This platform allows the public to provide and track their inputs openly, and responded directly by authorized ministry/agency. Most cases handled by the LAPOR! platform have budgetary implications such as infrastructure or social reliefs.

Such complexities of channels for complaints (individual and integrated) may be confusing for citizens but it also provide options for citizens when one channel are not being responded. However, there is no guarantee that one channel would be responded better/faster than another but normally a citizen would lodge their complaints to a relevant ministry directly than through Lapor!.

Lapor! currently works as a 'hub' to ministry/agency complaints channel. For example, The National Health services has its own complaints/inpus channel, but Lapor! can handle the complaints as well.

Based on the explanation above, answer "B" should be sufficient since both system (individual and integrated) are open to the public, but neither system are specific on budget implementation and provide opinion exchanges between citizens and public officials.

Peer Reviewer

Opinion: Agree

Comments: I'm inline with the researcher's comment

Government Reviewer

Opinion:

129. With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and underrepresented parts of the population on the implementation of the annual budget?

GUIDELINES:

This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on national government's efforts to obtain input from members of the public who are from socially vulnerable groups and/or underrepresented in national processes during the implementation of the annual budget.

To answer "a," the executive must actively seek out individuals from at least one vulnerable and underrepresented community and/or civil society organization representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives from vulnerable/underrepresented groups.

Answer "b" applies if the national executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

b. The requirements for an "a" response are not met.

Source:

Comment:

The executive perform many sensitizations effort for the SP4N-LAPOR! platform, but there is no evidence that they are ensuring vulnerable individual/groups have access to this sensitization and/or mechanism.

Peer Reviewer

Opinion: Agree

Comments: I'm inline with the researcher's comment

Government Reviewer

Opinion:

130. During the implementation of the annual budget, which of the following topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Changes in macroeconomic circumstances
2. Delivery of public services
3. Collection of revenue
4. Implementation of social spending
5. Changes in deficit and debt levels
6. Implementation of public investment projects

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the implementation of the annual budget.

Please note that while the public engagement can/may cover other topics – and for this reason the other questions assessing the executive's engagement with the public during budget implementation can be answered on the basis of engagement on topics other than the six listed above – for the purpose of answering this question, "key topics" are considered to be ONLY the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.

Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

c. The executive's engagement with citizens covers at least one (but less than three) of the above-mentioned topics.

Source:

Online portal for citizen input to the government: <https://www.lapor.go.id/>

Webpage of portal which usually shows annual statistics of their report handling (accessed on 18 August 2021): <https://www.lapor.go.id/>

Comment:

Due to the nature of SP4N-LAPOR! mechanism, citizens can provide their inputs/complaints to all 6 themes. However, active engagement with the public only covers 3 of 6 themes: public investment implementation, social spending implementation, and public services.

The term "Lapor", despite meaning "Report" is also an acronym of "Layanan Aspirasi dan Pengaduan Online Rakyat" (Online Reporting and Aspiration Channel for Citizens). This means that issues related to debts, expenditure, etc. can also be addressed in Lapor! since it is considered as an 'aspiration'. When someone is registering their inputs to Lapor!, they should also mark their inputs into one of the three categories: Complaints, Aspiration, or Request for Information.

The Ministry of Finance do not have a specific way to engage with the citizens during the implementation of the annual budget which can be followed up administratively. Lapor! is only included in this answer since it is a universal channel to register inputs and complaints.

Lapor! used to provide its annual report, but lately they have not generate such reports. They usually uploaded them here: <https://www.lapor.go.id/statistik/klasifikasi-laporan>. During the period of the survey, when opening the page, it says that the "page you requested do not exist".

Peer Reviewer

Opinion: Agree

Comments: Note : So far it is difficult to find written evidence such as news or government releases reporting public participation in changes in deficit and debt levels

Government Reviewer

Opinion:

131. When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?

Comprehensive information must include at least three of the following elements:

1. Purpose
2. Scope
3. Constraints
4. Intended outcomes
5. Process and timeline

GUIDELINES:

This question relates to the GIFT principle of "Openness," and addresses whether the executive provides relevant information on the process of the engagement before public participation takes place, in order to help citizens engage effectively. The question addresses whether the "rules of the public engagement" are clearly spelled out, in advance and in detail, so that those members of the public who want to engage know how to do so, in terms of when they can do so, what they are expected to provide input on, by when, to whom, etc. This question does not cover the substance of the engagement, which is covered by questions 127 and 130.

Non-comprehensive information means that the government provides information that includes at least one but less than three of the elements listed above.

Purpose refers to a brief explanation of why the public engagement is being undertaken, including the executive's objectives for its engagement with the public.

Scope refers to what is within the subject matter of the engagement as well as what is outside the subject matter of the engagement. For example, the scope may include how a current policy is administered but exclude the specifics of the policies themselves.

Constraints refers to whether there are any explicit limitations on the engagement. An example of a constraint could be that any policy changes must not cost (or forgo revenue) more than a specific amount or have no net fiscal cost.

Intended outcomes refers to what the executive hopes to achieve as a result of the engagement. Examples of intended outcomes could be revising a policy to better reflect citizen or service-user views or to improve the way in which a particular program is administered.

Process refers to the methods by which the public engagement will take place and the discrete steps in the process. For example, the process may simply be a one-off Internet-based consultation, with a summary published of public inputs and the official response. The process may involve simultaneous or overlapping steps, and may be conducted in one round or in two or more rounds of engagement.

Timeline refers to the specific dates on which the discrete steps in the process will take place, or during which they will be completed, and clear start and end dates for the overall engagement.

Answer "d" applies if the executive does not use public participation mechanisms during the budget implementation or formulation stage.

Answer:

c. Information is provided in a timely manner in both or one of the two phases, but it is not comprehensive.

Source:

The web portal for central government Musrenbang (accessed on 23 March 2021). Invited public could only be a passive audience in some sessions: <https://musrenbangnas.bappenas.go.id/>

Additional details on the usage of SP4N-LAPOR! platform (accessed on 23 March 2021): <https://www.lapor.go.id/tentang> and <https://www.lapor.go.id/terms-of-use> and <https://blog.lapor.go.id/>

Comment:

Public engagement implementation is inconsistent during budget formulation and implementation period.

During budget formulation, every local government approach Musrenbang differently. Generally, the public call for local Musrenbang only includes time and place for the public to gather, while some government made the calls privately to select individuals. Meanwhile, the central government only provide one-way information through their Musrenbang portal for the central government Musrenbang. But since the central government Musrenbang

participants are government officials, it cannot be used to answer this question.

During budget implementation, due to its online and open nature, the SP4N-LAPOR! platform provide ample information on how the public can participate. The purpose, scope, constraints, and intended outcomes can be seen in their About ("Tentang") section and Terms of Use ("Ketentuan Penggunaan"). The summary of process and timeline can be seen in their blog section. Furthermore, the public can track how their inputs are being responded immediately. However, there is no information on the impact of their inputs to this platform to specific ministry/agency.

Peer Reviewer

Opinion: Agree

Comments: I'm inline with the researcher's comment

Government Reviewer

Opinion:

132. With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens' inputs have been used in the formulation of the annual budget?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received, which ones are used in the formulation of the annual budget, and how/why.

By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.

Answer "a" applies when the executive provides a written document with:

- *The inputs (e.g., a written transcript) received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)*

Answer "b" applies when the executive provides a written document that includes:

- *The inputs (e.g., a written transcript) received from the public and*
- *A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used.*

Answer "c" applies when the executive provides a written document that includes:

- *The inputs (e.g., a written transcript) received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Example of a list of inputs from an online Musrenbang in Central Java province (accessed on 24 March 2021):
<https://eplanning.jatengprov.go.id/epl-2022/usulan-masyarakat/daftar>

The following is a summary result for the 2020 Musrenbang in the national level which was held virtually during Covid-19 pandemic with no invitation for the public to participate (accessed on 3 August 2021): <https://www.bappenas.go.id/id/berita-dan-siaran-pers/musrenbangnas-2020-rkp-2021-mempercepat-pemulihan-ekonomi-dan-reformasi-sosial-untuk-mitigasi-covid-19/>

Comment:

During budget formulation, some local governments published a list of inputs they received from online Musrenbang activities, but it is not easily identifiable from their website. It is not known how many governments provided this type of reports in the first place.

Meanwhile, in 2020, the central government provided limited information to the public on the result of their 2020 national level Musrenbang which was held virtually during the Covid-19 pandemic with no member of the public being invited. The summary result of 2020 Musrenbang published by the Bappenas do not contain the minimum information to answer "C". Thus, the answer to this question should be "D".

Peer Reviewer
Opinion: Agree
Comments: I'm inline with the researcher's comment

Government Reviewer
Opinion:

133. With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens' inputs have been used to assist in monitoring the implementation of the annual budget?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received during the implementation of the annual budget, which ones are taken into account to improve budget monitoring, and how/why.

By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.

Answer "a" applies when the executive provides a written document with:

- *The inputs (e.g., a written transcript) received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)*

Answer "b" applies when the executive provides a written document that includes:

- *The inputs received (e.g., a written transcript) from the public and*
- *A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were or were not taken into account by the executive during budget monitoring.*

Answer "c" applies when the executive provides a written document that includes:

- *The inputs (e.g., a written transcript) received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

c. Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.

Source:

Comment:

Most ministry/Agency report channels, including the Ministry of Finance, do not provide any additional reports on how their inputs are being used to affect the budget. A few of them provide case-tracking feature and feedbacks such as the ones from the Ministry of Village, Development of Disadvantaged Regions and Transmigration, or the Supreme Court. Similarly, SP4N-LAPOR! also have a case-tracking feature and provide feedbacks from the ministry/agency to whom the inputs are dedicated. Neither channels publishes the list of inputs they received beyond an aggregated report at the following year.

Unfortunately, I cannot openly provide any examples of this case-tracking feature and government feedbacks as the features are only available to registered users who made the complaints.

Peer Reviewer
Opinion: Agree
Comments: I'm inline with the researcher's comment

Government Reviewer
Opinion:

134. Are participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal?

GUIDELINES:

This question reflects the GIFT principles on "Sustainability," "Timeliness" and "Complementarity" and addresses whether the executive is able to link participation mechanisms to the administrative processes that are used to create the annual budget.

Please note that "timetable" refers to a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation. This document is sometimes referred to as the budget calendar and is the same document referenced in Question 53.

Answer "a" applies if the national executive establishes a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget. For answer choice "a", the timetable must be available to the public prior to the budget preparation process beginning.

Answer "b" applies if the executive does not establish a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget or if the executive does not use public participation mechanisms during the budget formulation or implementation stage.

Answer:

b. The requirements for an "a" response are not met.

Source:

General guidelines and timetable in EBP formulation are detailed in Government Regulation No.17 of 2017 on Synchronization of National Development Planning and Budget Process (accessed on 25 March 2021):
<https://peraturan.bpk.go.id/Home/Download/40743/PP%2017%20Tahun%202017.pdf>

Comment:

In Indonesia, the coordination for EBP formulation and citizen participation mechanism through local Musrenbang are being handled by different agencies. Thus, the timetable for EBP formulation do not explicitly include any provision on participation mechanism. With this separation, there is no clear understanding on how citizen inputs from Musrenbang are incorporated in the EBP formulation.

Peer Reviewer

Opinion: Agree

Comments: I'm inline with the researcher's comment

Government Reviewer

Opinion:

135. Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?

GUIDELINES

While questions 125 – 134 focus only on participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency currently use to allow the public to participate in the national budget process, this question asks about participation mechanisms used by line ministries to allow the public to participate in national budget processes. Thus, participation mechanisms used by the Ministry of Finance, lead budget agency, or central coordinating agency should not be used to answer this question. If there is more than one mechanism used by a line ministry or if multiple line ministries use participation mechanisms, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation and/or implementation of the annual budget.

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:

https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf

To answer "a," a line ministry must use open participation mechanisms that involve the public in the formulation or implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings and online deliberative exchanges.

Answer “b” applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation or implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which a line ministry seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer “c” applies if a line ministry has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) A line ministry consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the line ministry determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options “a” and “b” apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice “c”, there should be some sort of public record (held in public, minutes of meetings released to public) so that the all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

The researcher must present evidence to support selection of a “c” response.

Examples of mechanisms that might qualify as a “c” response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

Answer:

d. The requirements for a “c” response or above are not met.

Source:

Public news on 2020 meeting between the Minister of Health and health activists on Covid-19 (accessed on 25 March 2021):
<https://www.cnnindonesia.com/nasional/20201224232122-20-586134/menkes-budi-bertemu-dokter-tirta-dkk-bahas-masalah-covid-19>

Comment:

There is no evidence that any line ministry had any open public consultation related to the formulation and implementation of the budget. Public consultations by line ministries are generally held on policy discussions, such as the meeting between the Minister of Health and Covid-19 health activists.

Peer Reviewer

Opinion: Agree

Comments: I'm inline with the researcher's comment

Government Reviewer

Opinion:

136. Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?

GUIDELINES:

This question reflects the GIFT principle on “Sustainability,” “Transparency,” and “Complementarity” and assesses the extent to which the participation mechanism(s) used by the legislative are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.

Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) has put in place and is using to allow the public to participate in their deliberations on the annual budget. This includes deliberations during the pre-budget phase (i.e., when the executive is still in the process of formulating the draft budget) and the budget discussions after the budget has been tabled to parliament and before it is approved. In the comment box, please specify during which stage of the budget cycle the legislature has put in place a public participation mechanism.

Mechanisms through which members of the public reach out to individual Members of Parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.

If there is more than one mechanism, please select a mechanism that best shows/reflects the legislature’s efforts to incorporate citizens into the formulation

of the annual budget. The participation mechanisms can involve a range of different issues, such as revenues, policy selection, and macro-fiscal planning (please note that the issue of coverage is covered in a subsequent question).

To answer "a," the legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).

Answer "b" should be selected if the following applies:

- The legislature holds public hearings on the budget;
- Testimony is not allowed from members of the public or CSOs; but
- There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.

Answer "c" should be selected if the following applies:

- The legislature holds public hearings on the budget;
- Testimony is not allowed from members of the public or CSOs;
- No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, but
- The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)
- The legislature has a provision (via standing orders or in law) through which the public can submit their inputs, and members of the public or CSOs actively use it to submit opinions on the budget.

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

The House of Representative (DPR) holds regular hearing ("Dengar Pendapat") with the executive during budget formulation and approval process. The public may attend this hearing but only as a spectator to the meeting, therefore it does not meet the criteria of a public hearing where the public can testify.

Meeting records in 2020 assessed for this survey did not found any hearing where the public is invited to testify on budget issues.

Peer Reviewer

Opinion: Agree

Comments: I'm inline with the researcher's comment

Government Reviewer

Opinion:

137. During the legislative deliberations on the annual budget (pre-budget or approval stages), which of the following key topics does the legislature's (or relevant legislative budget committee) engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider the range of mechanisms currently used by the legislature to promote public participation during legislative deliberations on the annual budget.

Please note that while the public engagement can/may cover other topics, for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the legislature's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Example of meetings where the public is allowed to testify are not related to budget discussions (accessed on 26 March 2021):

- <https://www.dpr.go.id/galeri/foto-detail/id/636> (discussion with public experts and academics to draft law on cooperation with Sweden on Defense)

- <https://www.dpr.go.id/berita/detail/id/30233/t/Komisi+VIII+Minta+masukan+dari+Pakar+terkait+Revisi+UU+Penanggulangan+Bencana> (discussion with academics on draft law on disaster mitigation)

- <https://wikidpr.org/rangkuman/Baleg-RDPU-Anggito-Pieter-Abdul-Tanggapan-Terhadap-Penyusunan-RUU-tentang-Perubahan-Kedua-atas-UU-No-23-Tahun-1999-tentang-BI> (discussion with experts and academics on draft law of second amendment on Bank Indonesia (Indonesian Central Bank))

Comment:

Meeting records/news during budget formulation and approval in 2020 conducted by the parliament are mostly attended between the legislature and the executive. The public may attend these meetings, but they are not able to provide any input as they can only become a spectator to the meetings.

Some meetings/news records where the public may be invited are not relevant to budget discussion.

Peer Reviewer

Opinion: Agree

Comments: I'm inline with the researcher's comment

Government Reviewer

Opinion:

138. Does the legislature provide feedback to the public on how citizens' inputs have been used during legislative deliberations on the annual budget?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the legislature provides information to citizens on which public inputs were received and how inputs were used during legislative deliberations (please note that these deliberations can refer to the pre-budget and approval phases). By "written record" in this question, we mean a document that is produced and released by the legislature.

Answer "a" applies when the legislature provides a written document with:

- The inputs received from the public (e.g., a written transcript) and
- A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).

Answer "b" applies when the legislature provides a written document that includes:

- The inputs received from the public (e.g., a written transcript) and
- A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used in legislative deliberations on the annual budget (please note that these deliberations refer to the pre-budget and approval phases).

Answer "c" applies when the legislature makes available a video recording of the relevant legislative session or provides a written document that includes:

- The inputs received from the public (e.g., a written transcript) or
- A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

During budget deliberations in 2020, no meetings was found between the legislative with the public, therefore no feedback is able to be produced.

Peer Reviewer

Opinion: Agree

Comments: I'm inline with the researcher's comment

Government Reviewer

Opinion:

139. Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?

GUIDELINES:

This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislative are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.

A key constitutional role of the legislature in almost all countries is to oversee the government's management of public resources. While the Supreme Audit Institution is responsible for checking the government's accounts and publishing the outcome of their audits, for accountability purposes it is essential that the legislature reviews and scrutinizes those reports, and checks on whether the executive is taking the appropriate corrective actions based on the Supreme Audit Institution's recommendations.

Holding public hearings to review audit findings allows the public to learn more about how the government has managed its resources for the budget years that have ended, and demand accountability in case of mismanagement and irregularities. Reviewing and discussing those reports in public is therefore a key responsibility of a legislature.

Please note that by "Audit Report" we refer to the same audit report assessed in the transparency section of this Survey, i.e., one of the eight key budget documents that all governments (in this case, the Supreme Audit Institution) must produce, according to best practice.

Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) have put in place and using to allow the public to participate in their deliberations on the Audit Report.

Mechanisms through which members of the public reach out to individual members of parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.

To answer "a," the national legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).

Answer "b" should be selected if the following applies:

- *The legislature holds public hearings on the budget;*
- *No testimony is allowed from the public; BUT*
- *There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.*

Answer "c" should be selected if the following applies:

- *The legislature holds public hearings on the budget;*
- *No testimony is allowed from the public;*
- *No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, BUT*
- *The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)*

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the Audit Report.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Examples of meeting between executive and legislative on audit report in 2020 (accessed on 26 March 2021):

- Records of meeting between Commission IV of DPR with Ministry of Agriculture where one of the agenda is to discuss responses from audit report: <https://www.dpr.go.id/dokakd/dokumen/K4-23-0bd1af54f37f1ea68b48fc6c05d80015.pdf>

- Records of meeting between Commission IV of DPR with Ministry of Maritime and Fisheries where one of the agenda is to discuss responses from audit report: where one of the agenda is to discuss responses from audit report

Comment:

The legislature holds hearing with the executive on Audit Report during 2020. The public may attend this meeting, but they are not able to testify. Due to this, it cannot be called a public hearing.

Peer Reviewer

Opinion: Agree

Comments: I'm inline with the researcher's comment

Government Reviewer

Opinion:

140. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program (for example, by bringing ideas on agencies, programs, or projects that could be audited)?

GUIDELINES:

This question assesses whether the Supreme Audit Institution (SAI) has established mechanisms through which the public can provide suggestions on issues/topics to be included in its audit program. When deciding its audit agenda, the SAI may undertake audits for a sample of agencies, projects, and programs in the country; and such a selection could be based on complaints and suggestions made by members of the public. To receive such suggestions, the SAI may create formal mechanisms, like setting up a website, hotline, or office (or assigning staff to liaise with the public).

Please note that formal mechanisms that do not explicitly seek the public's input in the audit program (such as general comment submission boxes on the SAI's website) should not be considered for this question.

Answer:

a. Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program.

Source:

Portal where the public could ask for information and/or provide complaints (accessed on 26 March 2021): <https://e-ppid.bpk.go.id/>

List of channels to contact BPK (accessed on 26 March 2021): <https://e-ppid.bpk.go.id/p/layanan-pusat-informasi-dan-komunikasi-pik>

Comment:

The BPK has multiple channels where the public can provide any inputs which includes direct attendance, via phone, via email, via fax, via e-PPID portal, and via traditional mail. Their SIPADU application has been taken down during the filing of this survey (26 March 2021), but their online complaints portal is still up. In addition, the public could also submit their inputs through the LAPOR! platform.

Neither methods are not specific on issues that may be included on their audit program, but there is no restriction to suggest them.

Peer Reviewer

Opinion: Agree

Comments: I agree with the researcher and his/her comment and the source are correct

Government Reviewer

Opinion:

141. Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit program?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the Supreme Audit Institution provides information to citizens on which public inputs were received, which ones are used to determine the Supreme Audit Institution's audit program. By "written record" in this question, we mean a document that is produced and released by the Supreme Audit Institution.

Answer "a" applies when the Supreme Audit Institution provides a written document with:

- The inputs received from the public and
- A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).

Answer "b" applies when the SAI provides a written document that includes:

- The inputs received from the public and
- A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used to determine the SAI's annual audit program.

Answer "c" applies when the SAI provides a written document that includes:

- The received from the public or
- A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.

Answer "d" applies if requirements for a "c" response or above are not met or if maintain formal mechanisms through which the public can suggests issues/topics to include in the SAI's audit program.

Answer:

b. Yes, the SAI provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to determine its audit program.

Source:

List of reports on public complaints performance (accessed on 29 March 2021): <https://e-ppid.bpk.go.id/p/laporan-tahunan-pelayanan-informasi-publik>

The 2020 report summary on public complaints (accessed on 29 March 2021): https://e-ppid.bpk.go.id/admin/library/files/pusat/PPIP_2020.pdf

Comment:

BPK released a report containing their progress in responding to public inputs, complaints, and/or request for information at their e-PPID portal (Public Information Management Center). The report includes a quantitative summary of inputs received and a list of inputs which includes a short sentence on how they follow-up to the inputs (see second attachment at the 2020 report). The follow-up description only includes referrals to other units and does not include explanation whether an investigation has been taken or not.

Peer Reviewer

Opinion: Agree

Comments: I agree with the researcher and his/her comment and the source are correct

Government Reviewer

Opinion:

142. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

GUIDELINES:

This question mirrors question 140, but instead of covering public assistance in formulating the SAI's audit program, it focuses on whether the Supreme Audit Institution has established mechanisms through which the public can participate in audit investigations. In addition to seeking public input to determine its audit agenda, the SAI may wish to provide formal opportunities for the public and civil society organizations to participate in the actual audit investigations, as witnesses or respondents.

Answer:

b. The requirements for an "a" response are not met.

Source:

Comment:

No formal mechanism can be found for the public to contribute to audit investigations.

Peer Reviewer

Opinion: Agree

Comments: No formal mechanism could be found for the public to contribute to audit investigations. However, in 2008, BPK RI launched an application called "BPK KUAT". The application is intended for people who want to report problems in implementing the APBN. But until now there is no news about the use of the application

Government Reviewer

Opinion: