

Open Budget Survey 2023

Questionnaire

Indonesia

May 2024

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 2023

Source:

PBS 2023

accessed in 28 February 2023

https://fiskal.kemenkeu.go.id/files/kemppkf/file/1653025074_kemppkf2023.pdf

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 2023, which was submitted to the House of Representatives in 20 May 2022

Peer Reviewer

Opinion: Agree

Comments: I have the PBS document (KEMPPKF 2023). I put it in my google folder

(<https://drive.google.com/drive/folders/1C5VoJcocCisAAcS8waXWr2bg0yAMMNWp?usp=sharing>). It was downloaded on 26 May 2023 from the ministry of finance. However, unfortunately, the link is inactive now for unknown reasons. I will check the link again in a few days.

Government Reviewer

Opinion: Agree

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:

https://fiskal.kemenkeu.go.id/files/kemppkf/file/1653025074_kemppkf2023.pdf, accessed in 28 February 2023

<https://bisnis.tempo.co/read/1593449/sri-mulyani-kebijakan-ekonomi-makro-dan-fiskal-2023-fokus-transisi-ke-endemi>, accessed in 28 February 2023

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 . Furthermore, some media national had announce about when pre budget statement had been released.

Therefore, the document was published more than four months in advance of the budget year and at least one month before the EBP was introduced to the House of Representatives in 16 August 2022

Peer Reviewer**Opinion:** Agree

Comments: The PBS document was made public on 20 May 2022. The ministry of finance speech in the house of representative/parliament is still available from this link (accessed 9 sept 2023): <https://www.dpr.go.id/doksetjen/dokumen/persipar-PandanganPendapatKeteranganSambutan-Pidato-Pemerintah-Menteri-Kuangan-RI-terhadap-Kerangka-Ekonomi-Makro-dan-Pokok-Pokok-Kebijakan-Fiskal-KEM-dan-PPKF-RAPBN-Tahun-Anggaran-2023-1653016044.pdf>

Government Reviewer**Opinion:** Agree**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 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

Answer:

20/5/2022

Source:PBS 2023 (accessed in 1 March 2023): https://fiskal.kemenkeu.go.id/files/kemppkf/file/1653025074_kemppkf2023.pdf**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/files/kemppkf/file/1653025074_kemppkf2023.pdf

Using Wayback Machine of the page that hosted the document, we can see that it was already published by 20 May 2022

Peer Reviewer**Opinion:** Agree

Comments: While I am reviewing this answer, the ministry of finance's website is down. Thus, the only way to check the information is through the wayback machine. It is confirmed that on 21 May 2022, the PBS 2023 document is there. You can see the screenshot of the way back machine in my google folder: <https://drive.google.com/drive/folders/1C5VoJcocCisAAcS8waXWr2bg0yAMMNWp?usp=sharing>

Government Reviewer**Opinion:** Agree**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 exact time in the document that stated when the document published, but when we search the document using the search engine the date that the document was published is generally seen, it is informed around 20 May 2022

Source:

https://fiskal.kemenkeu.go.id/files/kemppkf/file/1653025074_kemppkf2023.pdf (accessed in 02 March 2023)

Comment:**Peer Reviewer**

Opinion: Agree

Comments: Indeed, there is no exact time in the document that stated the publication time. However, there are two ways to confirm the date. First, the way back machine showed that the document has been published on 21 May 2022 (see the screenshot in the following google folder (<https://drive.google.com/drive/folders/1C5VoJcocCisAAcS8waXWr2bg0yAMMNWp?usp=sharing>) Second, the publication in the parliament's website on the date when the ministry of finance submit the PBS document to the parliament, and gave a speech about it on 20 May 2023. The speech can be found here (<https://www.dpr.go.id/doksetjen/dokumen/persipar-PandanganPendapatKeteranganSambutan-Pidato-Pemerintah-Menteri-Kuangan-RI-terhadap-Kerangka-Ekonomi-Makro-dan-Pokok-Pokok-Kebijakan-Fiskal-KEM-dan-PPKF-RAPBN-Tahun-Anggaran-2023-1653016044.pdf>, accessed 9 sept 2023))

Government Reviewer

Opinion: Agree

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/files/kemppkf/file/1653025074_kemppkf2023.pdf

Source:

https://fiskal.kemenkeu.go.id/files/kemppkf/file/1653025074_kemppkf2023.pdf
(accessed on 2 March 2023)

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: Agree

Comments: The link is down when I check it today (9 sept 2023). I will check it again later in a few days. However, I have the PBS document. I put it in my google drive folder (<https://drive.google.com/drive/folders/1C5VoJcocCisAAcS8waXWr2bg0yAMMNWp?usp=sharing>). It was downloaded from the min of finance link on 26 may 2023.

Government Reviewer

Opinion: Agree

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:

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

Comment:

The PBS was published in pdf format.

Peer Reviewer

Opinion: Agree

Comments: Indeed, the document is in pdf format.

Government Reviewer

Opinion: Agree

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:

Peer Reviewer

Opinion: Agree

Comments: The answer is e since the document is publicly available.

Government Reviewer

Opinion: Agree

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:

not applicable

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: not applicable, since the document is publicly available.

Government Reviewer

Opinion: Agree

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 2023 State Budget" or "Guidelines for the Preparation of Annual Plan and Budget for 2022/23."

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 2023

Source:

https://fiskal.kemenkeu.go.id/files/kemppkf/file/1653025074_kemppkf2023.pdf (accessed 02 March 2023)

Comment:

The full title of the document is "Kerangka Ekonomi Makro dan Pokok-Pokok Kebijakan Fiskal Tahun 2023" of KEM-PPKF for short. The title can be translated as "Macroeconomic Framework and Fiscal Policy Principles for Year 2023".

Peer Reviewer

Opinion: Agree

Comments: Kerangka Ekonomi Makro dan Pokok-Pokok Kebijakan Fiskal Tahun 2023 Alternative translation: MACROECONOMIC FRAMEWORK AND KEY FISCAL POLICY POINTS FOR THE YEAR 2023

Government Reviewer

Opinion: Agree

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:

No source

Comment:

No comment

Peer Reviewer

Opinion: Agree

Comments: Although publicly available and usually published approximately at the same time with its submission to the parliament, there is no "citizen version" of the PBS document. Thus the answer is b (no).

Government Reviewer

Opinion: Agree

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 2023 FY 2023

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: Executive's Budget Proposal Fiscal year 2023

Government Reviewer

Opinion: Agree

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 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

Answer:

16/8/2022

Source:

<https://setkab.go.id/pidato-presiden-ri-pada-penyampaian-keterangan-pemerintah-atas-ruu-tentang-apbn-tahun-anggaran-2023-beserta-nota-keuangannya-di-depan-rapat-paripurna-dpr-ri-di-gedung-nusantara-mpr-dpr-dpd-ri-senaya/>(accessed in 01 March 2023)

Comment:

The 2023 EBP was submitted to the House of Representatives on 16 August 2022

Peer Reviewer

Opinion: Agree

Comments: The EBP FY2023 was submitted on 16 August 2022. The EBP submission to the parliament was live streamed in TVs and online medias (for example, https://www.youtube.com/watch?v=3Cv11-K_GAs) The screenshot is available in the google drive folder (<https://drive.google.com/drive/folders/1C5VoJcocCisAAcS8waXWr2bg0yAMMNWp?usp=sharing>)

Government Reviewer

Opinion: Agree

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:**Comment:**

The Ministry of Finance's webpage which hosted the EBP files has no timestamp, which made it difficult to confirm its published date.

Peer Reviewer

Opinion: Agree

Comments: Unless we check the ministry of finance website on daily basis, there is no way to know the exact publication date. The website shows no timestamp (<https://www.kemenkeu.go.id/informasi-publik/keuangan-negara/uu-apbn-dan-nota-keuangan>). However, since the EBP 2024 documents have been published today (9 September 2023) on the website, I believe it is safe to assume that the publication date of EBP 2023 was also sometime between 16 August 2022 and early September 2022. Thus, the answer will be a. At least three months in advance of the budget year, and in advance of the budget being approved by the legislature

Government Reviewer
Opinion: Agree

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 2022 should be entered as 05/09/2022. 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:

16/8/2022

Source:

<https://media.kemenkeu.go.id/getmedia/8806c7e3-b633-4cd3-8eb7-4a0ad7b4d944/Buku-I-RUU-APBN-TA-2023.pdf?ext=.pdf>

<https://media.kemenkeu.go.id/getmedia/3493c1ac-704c-4514-beb9-47728a5e6cdb/Buku-II-Nota-Kuangan-beserta-RAPBN-TA-2023.pdf?ext=.pdf>

<https://media.kemenkeu.go.id/getmedia/9de29092-7498-43a9-873b-b845699066fd/Buku-III-Himpunan-RKAKL-TA-2023.pdf?ext=.pdf>

accessed on 07 March 2023

Comment:

The EBP is separated into three different book: The first book is the draft law for the 2023 state budget called "Draft Law on State Revenue and Expenditure Budget for Fiscal Year of 2023". 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 2023". 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 2023".

there is no time stamp when the book uploaded

Peer Reviewer

Opinion: I choose not to review this question

Comments: Unless we check the ministry of finance website on daily basis, there is no way to know the exact publication date. The website shows no timestamp (<https://www.kemenkeu.go.id/informasi-publik/keuangan-negara/uu-apbn-dan-nota-keuangan>). However, I checked the meta data of the file... Book I last modified on 12-8-2022 Book II last modified on 13-8-2022 Book III last modified on 14-8-2022 The screenshot is available in the google drive folder (<https://drive.google.com/drive/folders/1C5VoJcocCisAAcS8waXWr2bg0yAMMNWp?usp=sharing>)

Government Reviewer

Opinion: Agree

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:

If you copy and paste the JavaScript tool `javascript:alert(document.lastModified)` in the browser bar for each of the three EBP books, the tool says the documents were last modified on 16 August 2022. This is how we ascertained the date of publication. If you copy and paste the JavaScript tool

javascript:alert(document.lastModified) in the browser bar for each of the three EBP books, the tool says the documents were last modified on 16 August 2022. This is how we ascertained the date of publication.

Source:

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

Comment:

Peer Reviewer

Opinion: I choose not to review this question

Comments: I do not know the way to check the publication date. I'm not familiar with javascript as the researcher said. The modification date may not necessarily be the same as the publication date. I may modify a document today, and publish it two months later... Also when I use the wayback machine, the earliest internet archive was on December 2022. The metadata of the documents shows that: Unless we check the ministry of finance website on a daily basis, there is no way to know the exact publication date. The website shows no timestamp (<https://www.kemenkeu.go.id/informasi-publik/keuangan-negara/uu-apbn-dan-nota-keuangan>). However, I checked the meta data of the file... Book I last modified on 12-8-2022 Book II last modified on 13-8-2022 Book III last modified on 14-8-2022 The screenshot is available in the google drive folder (<https://drive.google.com/drive/folders/1C5VoJcocCisAAcS8waXWr2bg0yAMMNWp?usp=sharing>)

Government Reviewer

Opinion: Agree

Comments: MoF c.q. DG Budget has also published the documents (with the timestamp) in the link below

<https://anggaran.kemenkeu.go.id/in/post/rapbn-2023:-peningkatan-produktivitas-untuk-transformasi-ekonomi-yang-inklusif-dan-berkelanjutan>

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/keuangan-negara/uu-apbn-dan-nota-keuangan>

Source:

<https://media.kemenkeu.go.id/getmedia/8806c7e3-b633-4cd3-8eb7-4a0ad7b4d944/Buku-I-RUU-APBN-TA-2023.pdf?ext=.pdf>

<https://media.kemenkeu.go.id/getmedia/3493c1ac-704c-4514-beb9-47728a5e6cdb/Buku-II-Nota-Keuangan-beserta-RAPBN-TA-2023.pdf?ext=.pdf>

<https://media.kemenkeu.go.id/getmedia/9de29092-7498-43a9-873b-b845699066fd/Buku-III-Himpunan-RKAKL-TA-2023.pdf?ext=.pdf>

accessed on 7 March 2023

Comment:

The EBP is separated into three different books which have been described in the previous question.

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

Peer Reviewer

Opinion: Agree

Comments: The links are as follows: The main portal: <https://www.kemenkeu.go.id/informasi-publik/keuangan-negara/uu-apbn-dan-nota-keuangan>
EBP Book 1: <http://media.kemenkeu.go.id/getmedia/8806c7e3-b633-4cd3-8eb7-4a0ad7b4d944/Buku-I-RUU-APBN-TA-2023.pdf?ext=.pdf>
EBP Book 2: <http://media.kemenkeu.go.id/getmedia/3493c1ac-704c-4514-beb9-47728a5e6cdb/Buku-II-Nota-Keuangan-beserta-RAPBN-TA-2023.pdf?ext=.pdf>
EBP Book 3: <http://media.kemenkeu.go.id/getmedia/9de29092-7498-43a9-873b-b845699066fd/Buku-III-Himpunan-RKAKL-TA-2023.pdf?ext=.pdf>
Infographic: <http://media.kemenkeu.go.id/getmedia/25f23ac9-2268-460b-9e97-7b5b5201bbe2/Advertorial-RAPBN-2023.pdf?ext=.pdf>

Government Reviewer

Opinion: Agree

Comments: MoF c.q. DG Budget has also published the documents (with the timestamp) in the link below
<https://anggaran.kemenkeu.go.id/in/post/rapbn-2023:-peningkatan-produktivitas-untuk-transformasi-ekonomi-yang-inklusif-dan-berkelanjutan>

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:

<https://media.kemenkeu.go.id/getmedia/8806c7e3-b633-4cd3-8eb7-4a0ad7b4d944/Buku-I-RUU-APBN-TA-2023.pdf?ext=.pdf>

<https://media.kemenkeu.go.id/getmedia/3493c1ac-704c-4514-beb9-47728a5e6cdb/Buku-II-Nota-Kuangan-beserta-RAPBN-TA-2023.pdf?ext=.pdf>

<https://media.kemenkeu.go.id/getmedia/9de29092-7498-43a9-873b-b845699066fd/Buku-III-Himpunan-RKAKL-TA-2023.pdf?ext=.pdf>

Comment:

All published documents were in pdf format.

Peer Reviewer

Opinion: Agree

Comments: All document in pdf format. Thus the answer is c.

Government Reviewer

Opinion: Agree

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:

The document is publicly available

Comment:

Peer Reviewer

Opinion: Agree

Comments: The document is publicly available online. Thus the answer is e. Not applicable (the document is publicly available)

Government Reviewer

Opinion: Agree

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:

not applicable

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: not applicable since the document is publicly available

Government Reviewer

Opinion: Agree

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 2022-23, 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 2023

Source:

<https://media.kemenkeu.go.id/getmedia/3493c1ac-704c-4514-beb9-47728a5e6cdb/Buku-II-Nota-Kuangan-beserta-RAPBN-TA-2023.pdf?ext=.pdf>

accessed , 07 March 2023

Comment:

The EBP for the 2023 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 2023" or Financial Note and State Revenue and Expenditure for the Fiscal Year of 2023. The second book contains information of what is expected of EBP. The first and third book was more or less an attachment which put more detail to the second book.

Peer Reviewer

Opinion: Agree

Comments: The title of the three books are: Buku I Rancangan Undang-Undang Tentang Anggaran Pendapatan Dan Belanja Negara, freely translated as Draft Law on State Revenue and Expenditure. It is a legal draft of the Budget Law Buku II Nota Keuangan Beserta Rancangan Anggaran Pendapatan Dan Belanja Negara, freely translated as Financial Notes Along With the Draft of State Revenue and Expenditure Budget Buku III Himpunan Rencana Kerja Dan Anggaran Kementerian Negara / Lembaga (RKA - K/L), freely translated as Compilation of Work Plans and Budgets of State Ministries / Institutions (RKA - K/L)

Government Reviewer

Opinion: Agree

Comments: MoF c.q. DG Budget has also published the documents (with the timestamp) in the link below
<https://anggaran.kemenkeu.go.id/in/post/rapbn-2023:-peningkatan-produktivitas-untuk-transformasi-ekonomi-yang-inklusif-dan-berkelanjutan>

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:

<https://media.kemenkeu.go.id/getmedia/25f23ac9-2268-460b-9e97-7b5b5201bbe2/Advertorial-RAPBN-2023.pdf?ext=.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 2023 EBP, a short summary of what the public could expect from the 2023 budgeting and how the government is trying to achieve them.

Peer Reviewer

Opinion: Agree

Comments: The citizen budget document referred to by researchers consists of 27 pages (the number is less than the number of citizen budget pages in the Philippines). Written in easy-to-understand language and easy-to-understand visualization. It contains basic macroeconomic assumptions, sources of state revenue, government spending, and significant policy initiatives. However, on the final page, there are no contact details for further correspondence

Government Reviewer

Opinion: Agree

Comments: MoF c.q. DG Budget has also published the documents (with the timestamp) in the link below
<https://anggaran.kemenkeu.go.id/in/post/rapbn-2023:-peningkatan-produktivitas-untuk-transformasi-ekonomi-yang-inklusif-dan-berkelanjutan>

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 2023

Source:

Law No.28 of 2022 on State Revenue and Expenditure Budget (accessed on 7 March)

Comment:

Peer Reviewer

Opinion: Agree

Comments: Click the link below to read Law No. 28 of 2022 concerning Budget and Expenditure Revenue (APBD) for 2023

<https://jdih.kemenkeu.go.id/download/e7951df7-813f-4903-a945-8a2a79d16fcc/UU28TAHUN2022.pdf>

Government Reviewer

Opinion: Agree

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 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

Answer:

29/9/2022

Source:

Public News when the 2022 Enacted Budget was passed by House of Representatives (accessed on 13 March 2023):

<https://www.thejakartapost.com/business/2022/09/29/2023-budget-law-aims-for-2-84-percent-shortfall-to-escape-commodity-prices-trap.html>

<https://www.kemenkeu.go.id/informasi-publik/publikasi/berita-utama/UU-APBN-2023-Disahkan>

Comment:

The Enacted Budget was passed by the House of Representatives on 29 September 2022. This date is confirmed by national news on public.

Peer Reviewer

Opinion: Agree

Comments: it's clear. I've checked it

Government Reviewer

Opinion: Agree

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:

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

Source:

<https://peraturan.bpk.go.id/Home/Details/232782/uu-no-28-tahun-2022>

Comment:

We score the EB by when Buku II, the main EB document, was posted online. From the document properties of the PDF below (if you download and right click, then click "document properties"), it looks like it was created on November 21, 2022 and last modified on November 29, 2022.

<https://media.kemenkeu.go.id/getmedia/4d726514-8416-47db-ab51-49506bbcdaaa/Buku-II-Nota-Keuangan-APBN-2023.pdf?ext=.pdf>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

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

Comments: Law No 28 2022 regarding 2023 Budget was signed by the President on 27 October 2022 and was uploaded by the State Secretary Ministry around first week of November 2022, however, the website did not publish the timestamp. Ministry of Finance published the law along with the Buku II and Buku III (detail budget) around November or early December following the distribution of Budget Execution Document (DIPA) by the President at National Palace (Istana Negara). Based on our own finding, one of the local government website, published the law on November 4 2022 <https://bkpsdm.palangkaraya.go.id/berita-570/uu-ri-nomor-28-tahun-2022-tentang-anggaran-pendapatan-dan-belanja-negara-tahun-2023.html>

IBP Comment

Many thanks to the government reviewer for the additional information. Since the law was not published on the Ministry of Finance website within six weeks of its approval, and we have been unable to separately verify the date of the State Secretary Ministry's uploading of the budget, score remains at "C". The local government publication is helpful, but the budget should be published on a website where most people would think to look for it.

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 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

Answer:

21/11/2022

Source:

<https://peraturan.bpk.go.id/Home/Details/232782/uu-no-28-tahun-2022>

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: Based on a search on Google using the keyword "uu no 28 tahun 2022 tentang apbn 2023" it is known that Law No. 28 of 2022 was published on November 30, 2022, on the MOF website (<https://jdih.kemenkeu.go.id/download/e7951df7-813f-4903-a945-8a2a79d16fcc/UU28TAHUN2022.pdf>)

Comments: Based on a search on Google using the keyword "uu no 28 tahun 2022 tentang apbn 2023" it is known that Law No. 28 of 2022 was published on November 30, 2022, on the MOF website (<https://jdih.kemenkeu.go.id/download/e7951df7-813f-4903-a945-8a2a79d16fcc/UU28TAHUN2022.pdf>)

Government Reviewer

Opinion: Disagree

Suggested Answer: Based on our own finding, one of the local government website, published the law on November 4 2022 <https://bkpsdm.palangkaraya.go.id/berita-570/uu-ri-nomor-28-tahun-2022-tentang-anggaran-pendapatan-dan-belanja-negara-tahun-2023.html>

IBP Comment

Many thanks to the reviewers for the comments. The budget was at least published by 30 November 2022, as the peer reviewer notes. We score the EB by when Buku II, the main EB document, was posted online. From the document properties of the PDF below (if you download and right click, then click "document properties"), it looks like it was created on November 21, 2022. We have been unable to verify publication of the document by a central government source before that. While the local government publication mentioned by the government reviewer is useful, it would not be the first place where people would think to look for the Enacted Budget.

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:

We score the EB by when Buku II, the main EB document, was posted online. From the document properties of the PDF below (if you download and right click, then click "document properties"), it looks like it was created on November 21, 2022 and last modified on November 29, 2022.

<https://media.kemenkeu.go.id/getmedia/4d726514-8416-47db-ab51-49506bbcdaaa/Buku-II-Nota-Keuangan-APBN-2023.pdf?ext=.pdf>

Source:**Comment:****Peer Reviewer**

Opinion: Disagree

Suggested Answer: Based on a search on Google using the keyword "UU No. 28 of 2022 concerning APBN 2023" it is known that Law No. 28 of 2022 was published on November 30, 2022. It is important to know that Book II called the APBN Financial Note is an inseparable part of the Law on APBN itself

Comments: last modified date is not the same with the date of publication

Government Reviewer

Opinion: Disagree

Suggested Answer: Based on our own finding, one of the local government website, published the law on November 4 2022 <https://bkpsdm.palangkaraya.go.id/berita-570/uu-ri-nomor-28-tahun-2022-tentang-anggaran-pendapatan-dan-belanja-negara-tahun-2023.html>

IBP Comment

Many thanks to the reviewers. Please see the IBP comment in Question EB-3a.

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/informasi-publik/keuangan-negara/uu-apbn-dan-nota-keuangan>

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: I refer to the same address

Government Reviewer

Opinion: Agree

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:

<https://media.kemenkeu.go.id/getmedia/4d726514-8416-47db-ab51-49506bbcdaaa/Buku-II-Nota-Keuangan-APBN-2023.pdf?ext=.pdf>

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: The document is in PDF. And I also agree with the comment

Government Reviewer

Opinion: Agree

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:

Peer Reviewer

Opinion: Agree

Comments: I agree with the researcher

Government Reviewer

Opinion: Agree

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:

n/a

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: I'm in line with the researcher

Government Reviewer

Opinion: Agree

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 2023."

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

Answer:

Undang Undang Republik Indonesia No. 28 Tahun 2022 tentang Anggaran Pendapatan dan Belanja Negara Tahun 2023

Source:

<https://peraturan.bpk.go.id/Home/Details/232782/uu-no-28-tahun-2022>

Comment:**Peer Reviewer**

Opinion: Agree

Comments: it is clear

Government Reviewer

Opinion: Agree

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:

<https://media.kemenkeu.go.id/getmedia/6439fa59-b28e-412d-adf5-e02fdd9e7f68/Informasi-APBN-TA-2023.pdf?ext=.pdf>

Comment:

Apart from social media campaign, the Ministry of Finance also released a small booklet called "Informasi APBN 2023: Peningkatan Produktivitas untuk Transformasi Ekonomi yang Eksklusif dan Berkelanjutan

This 53-pages-booklet contains a condensed version of the 2023 EB and was promoted through Ministry of Finance's official website.

Peer Reviewer

Opinion: Agree

Comments: the researcher source and comment are correct.

Government Reviewer

Opinion: Agree

Comments: The citizen version of EB also provided in DG Budget Website <https://anggaran.kemenkeu.go.id/in/post/penyerahan-dipa-dan-buku-tkdd-2023>

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 2023

Source:

Citizen Budget of 2023 Enacted Budget (accessed on 08 May 2023): <https://media.kemenkeu.go.id/getmedia/6439fa59-b28e-412d-adf5-e02fdd9e7f68/Informasi-APBN-TA-2023.pdf?ext=.pdf>

Citizen Budget of 2023 Executive Budget Proposal (accessed on 08 May 2023):
<https://anggaran.kemenkeu.go.id/api/Medias/104566fc-217a-4d54-9193-888810246cd5>

Comment:

The latest available Citizen Budget until the cutoff date in December 2022, was the Citizen Budget for the 2023 Enacted Budget. There was also a Citizen Budget of the 2023 EBP.

Peer Reviewer

Opinion: Agree

Comments: the researcher's source and comment are correct.

Government Reviewer

Opinion: Agree

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:

Peer Reviewer

Opinion: Agree

Comments: it is clear

Government Reviewer

Opinion: Agree

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:

No answer

Source:

No source

Comment:

no comment

Peer Reviewer

Opinion: Agree

Comments: it is clear

Government Reviewer

Opinion: Agree

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 2022 should be entered as 05/09/2022. 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:

22/12/2022

Source:

<https://www.kemenkeu.go.id/informasi-publik/publikasi/siaran-pers/Siaran-Pers-APBN-2023>

Comment:

The document properties of the PDF Citizens Budget say that the PDF was created November 30, 2022:

<https://media.kemenkeu.go.id/getmedia/6439fa59-b28e-412d-adf5-e02fdd9e7f68/Informasi-APBN-TA-2023.pdf?ext=.pdf>

Peer Reviewer

Opinion: Disagree

Suggested Answer: I have checked the website and indeed CB information is available. However, I did not find when the CB date was published on the MOF website

Comments: I checked the document properties. It said it was created on 1 dec 2022, and last modified on the same date. And last modified date is

not the same with the date of publication The screenshot is available in the google drive folder (<https://drive.google.com/drive/folders/1C5VoJcocCisAAcS8waXWr2bg0yAMMNWp?usp=sharing>)

Government Reviewer

Opinion: Agree

IBP Comment

Many thanks to the peer reviewer. The Citizens Budget was at least available by December 22, 2022 in the Wayback Machine archive: <http://web.archive.org/web/2022122213536/https://media.kemenkeu.go.id/getmedia/6439fa59-b28e-412d-adf5-e02fdd9e7f68/Informasi-APBN-TA-2023.pdf?ext=.pdf> Thus, we change the date of publication from 30/11/2022 to 22/12/2022. This does not affect the score of the Citizens Budget.

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:

The document properties of the PDF Citizens Budget say that the PDF was created November 30, 2022.

<https://media.kemenkeu.go.id/getmedia/6439fa59-b28e-412d-adf5-e02fdd9e7f68/Informasi-APBN-TA-2023.pdf?ext=.pdf>

Source:

The document properties of the PDF Citizens Budget say that the PDF was created November 30, 2022.

<https://media.kemenkeu.go.id/getmedia/6439fa59-b28e-412d-adf5-e02fdd9e7f68/Informasi-APBN-TA-2023.pdf?ext=.pdf>

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: I could not find the publication date on the website. The document properties said it was last modified on 1 Dec 2022 (screenshot available), thus its not 30 Nov 2022. The way back machine said it was first saved on 22 Dec 2022 (screenshot available). This imply the publication date is sometime between 1 Dec and 22 Dec 2022 The screenshot is available in the google drive folder (<https://drive.google.com/drive/folders/1C5VoJcocCisAAcS8waXWr2bg0yAMMNWp?usp=sharing>)

Comments: I have checked the website and indeed CB information is available. However, I did not find when the CB date was published on the MOF website

Government Reviewer

Opinion: Agree

IBP Comment

Many thanks to the peer reviewer. The Citizens Budget was at least available by December 22, 2022 in the Wayback Machine archive: <http://web.archive.org/web/2022122213536/https://media.kemenkeu.go.id/getmedia/6439fa59-b28e-412d-adf5-e02fdd9e7f68/Informasi-APBN-TA-2023.pdf?ext=.pdf> Thus, we change the date of publication from 30/11/2022 to 22/12/2022. This does not affect the score of the Citizens Budget.

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://media.kemenkeu.go.id/getmedia/6439fa59-b28e-412d-adf5-e02fdd9e7f68/Informasi-APBN-TA-2023.pdf?ext=.pdf>

Source:

<https://media.kemenkeu.go.id/getmedia/6439fa59-b28e-412d-adf5-e02fdd9e7f68/Informasi-APBN-TA-2023.pdf?ext=.pdf>

Comment:

The CB was published at the Ministry of Finance's website

Peer Reviewer

Opinion: Agree

Comments: it is clear

Government Reviewer

Opinion: Agree

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 2022 People's Guide" or "2023 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 2023 Peningkatan Produktivitas untuk Transformasi Ekonomi yang Inklusif dan Berkelanjutan

Source:

The 2023 CB document (accessed on 8 May 2023)

<https://media.kemenkeu.go.id/getmedia/6439fa59-b28e-412d-adf5-e02fdd9e7f68/Informasi-APBN-TA-2023.pdf?ext=.pdf>

Comment:

Informasi APBN 2023 Peningkatan Produktivitas untuk Transformasi Ekonomi yang Inklusif dan Berkelanjutan

Peer Reviewer

Opinion: Agree

Comments: it is clear

Government Reviewer

Opinion: Agree

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 2023 CB corresponds to the 2023 Enacted Budget.

Source:

Foreword by the Ministry of Finance at page i (accessed on 8 May 2023):
<https://media.kemenkeu.go.id/getmedia/6439fa59-b28e-412d-adf5-e02fdd9e7f68/Informasi-APBN-TA-2023.pdf?ext=.pdf>

Comment:

Paragraph 1 of the Foreword by the Ministry of Finance at page i cited the Enacted Budget of 2023.

Peer Reviewer

Opinion: Agree

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

Government Reviewer

Opinion: Agree

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 2022

Source:

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

<https://www.kemenkeu.go.id/informasi-publik/keuangan-negara/apbn-kita>

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: I agree with the researcher's answer and comments. There are two types of monthly in-year-reports. 1. The narrative 2022 IYR: <https://www.kemenkeu.go.id/informasi-publik/keuangan-negara/apbn-kita> 2. The summary of 2022 IYR: <https://djpb.kemenkeu.go.id/portal/id/berita/lainnya/pengumuman/153-apbn.html>

Government Reviewer

Opinion: Agree

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 2022 Narrative IYR was released monthly. Each edition covers the performance of the previous month (i.e. the February edition covers the January 2022 period, the March edition covers the February 2022 period, and so on).

Comment:

The Ministry of Finance released narrative IYR every month in 2022. Each edition was released within one month after the period covered ended. The last IYR for December 2022 covered the state budget performance for the whole 2022. The date was determined by searching the web archive and checking the timestamp on Google search of every document.

Peer Reviewer

Opinion: Agree

Comments: Agree with the coment. For example, IYR October 2022 (the narative was created and published on 25 October 2022, while the summary on 31 October 2022) covers the performance of September 2022. The screenshots are available in the google drive folder (<https://drive.google.com/drive/folders/1C5VoJcocCisAAcS8waXWr2bg0yAMMNWp?usp=sharing>)

Government Reviewer

Opinion: Agree

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 2022 should be entered as 05 September 2022. If the document is not published or not produced, please mark this question "n/a."

Answer:

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

January 2022 were published 23 February 2022

February 2022 were published 29 March 2022

March 2022 were published 25 April 2022

April 2022 were published 25 May 2022

May 2022 were published 27 June 2022

June 2022 were published on 01 August 2022

July 2022 were published on 16 August 2022

August 2022 were published on 28 September 2022

September 2022 were published on 26 October 2022

Oktober 2022 were published on 29 November 2022

November 2022 were published on 22 December 2022

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

Source:

See also the datings for the narrative monthly reports, APBN Kita:

December 2021 APBN Kita published by January 30, 2022:

<http://web.archive.org/web/20220130055306/https://www.kemenkeu.go.id/publikasi/apbn-kita/>

January 2022 APBN Kita published by February 11, 2022:

<http://web.archive.org/web/20220211070106/https://www.kemenkeu.go.id/publikasi/apbn-kita/>

February 2022 APBN Kita – created on February 23, 2022 but looks like it was posted on April 5, 2022

<https://media.kemenkeu.go.id/getmedia/89057a47-0faa-48da-ae2f-3520398e8510/apbn-kita-februari-2022.pdf?ext=.pdf>

March 2022 APBN Kita published April 5, 2022

<https://media.kemenkeu.go.id/getmedia/af720b05-285e-477f-af93-62156d648586/apbn-kita-maret-2022.pdf?ext=.pdf>

April 2022 APBN Kita published May 19, 2022

<http://web.archive.org/web/20220519151647/https://www.kemenkeu.go.id/publikasi/apbn-kita/>

May 2022 APBN Kita published by June 4, 2022

<http://web.archive.org/web/20220604110637/https://www.kemenkeu.go.id/publikasi/apbn-kita/>

June 2022 APBN Kita published by June 27, 2022

<https://media.kemenkeu.go.id/getmedia/243b20e3-47f1-40af-9347-1a2de3def251/apbn-kita-juni-2022.pdf?ext=.pdf>

July 2022 APBN Kita published by July 29, 2022

<https://media.kemenkeu.go.id/getmedia/c54054ef-19e3-406e-9368-227980e4f78d/APBN-KiTa-Juli-2022.pdf?ext=.pdf>

August 2022 APBN Kita published by August 12, 2022

<https://media.kemenkeu.go.id/getmedia/bbb63df2-45fc-46f1-956a-b4051a83dae2/APBNKITA-Bulan-Agustus-2022.pdf?ext=.pdf>

September 2022 APBN Kita published by September 28, 2022

<https://media.kemenkeu.go.id/getmedia/4ad4d2f1-4fde-4a56-8804-138e0107a4db/APBN-KiTa-September-2022.pdf?ext=.pdf>

October 2022 APBN Kita – created on October 25 but looks like it was published December 26, 2022

https://media.kemenkeu.go.id/getmedia/5e8fd662-61ca-4c7e-8944-6525f658bcc2/Final-Publikasi-APBN-KiTa-Ed-Oktober_2022.pdf?ext=.pdf

November 2022 APBN Kita published December 26, 2022

https://media.kemenkeu.go.id/getmedia/5b26f8cf-9866-4fe8-8203-f8454f1162fa/APBN-KiTa-November_2022.pdf?ext=.pdf

Comment:

Accessed on 8 May 2023

Peer Reviewer

Opinion: Agree

Comments: accessed 12 Sept 2023 NARATIVE IYR January 2022 <https://media.kemenkeu.go.id/getmedia/d9defd67-4395-4588-af7e-7a2427f62f40/apbn-kita-januari-2022.pdf?ext=.pdf>, Modified: 1/15/22, 1:26:37 PM February 2022

<https://media.kemenkeu.go.id/getmedia/89057a47-0faa-48da-ae2f-3520398e8510/apbn-kita-februari-2022.pdf?ext=.pdf>, Modified: 2/23/22, 9:26:08

PM <https://media.kemenkeu.go.id/getmedia/7626a9f8-1a87-407a-b1a0-bad9bfc8a8d3/ringkasan-eksekutif-apbn-kita-februari-2022.pdf?ext=.pdf>,

Modified: 3/9/22, 3:24:59 PM March 2022 <https://media.kemenkeu.go.id/getmedia/af720b05-285e-477f-af93-62156d648586/apbn-kita-maret-2022.pdf?ext=.pdf>,

Modified: 3/29/22, 10:22:12 PM April 2022 <https://media.kemenkeu.go.id/getmedia/1e16aa9c-8d42-4642-826b-887424600d93/apbn-kita-april-2022.pdf?ext=.pdf>,

Modified: 4/21/22, 12:01:58 PM May 2022 <https://media.kemenkeu.go.id/getmedia/08dc4dec-f7b4-476a-bf52-8a05a55140f9/APBNKITA-Mei-2022.pdf?ext=.pdf>,

Modified: 8/12/22, 4:05:37 PM June 2022

<https://media.kemenkeu.go.id/getmedia/243b20e3-47f1-40af-9347-1a2de3def251/apbn-kita-juni-2022.pdf?ext=.pdf>, Modified: 6/24/22, 10:34:01 PM

July 2022 <https://media.kemenkeu.go.id/getmedia/c54054ef-19e3-406e-9368-227980e4f78d/APBN-KiTa-Juli-2022.pdf?ext=.pdf>, Modified: 7/29/22,

7:58:19 PM August 2022 <https://media.kemenkeu.go.id/getmedia/bbb63df2-45fc-46f1-956a-b4051a83dae2/APBNKITA-Bulan-Agustus-2022.pdf?ext=.pdf>,

Modified: 8/12/22, 10:42:36 PM September 2022 <https://media.kemenkeu.go.id/getmedia/4ad4d2f1-4fde-4a56-8804-138e0107a4db/APBN-KiTa-September-2022.pdf?ext=.pdf>,

Modified: 9/28/22, 5:00:16 PM October 2022

https://media.kemenkeu.go.id/getmedia/5e8fd662-61ca-4c7e-8944-6525f658bcc2/Final-Publikasi-APBN-KiTa-Ed-Oktober_2022.pdf?ext=.pdf,

Modified: 10/25/22, 11:42:20 AM November 2022 https://media.kemenkeu.go.id/getmedia/5b26f8cf-9866-4fe8-8203-f8454f1162fa/APBN-KiTa-November_2022.pdf?ext=.pdf,

Modified: 11/26/22, 9:11:21 PM December 2022 <https://media.kemenkeu.go.id/getmedia/7f79708f-68d1-4bad-ad43-80bd4ad99ba9/V-Final-Publikasi-APBN-KiTa-Ed-Desember-2022.pdf?ext=.pdf>,

Modified: 12/22/22, 9:22:05 PM SUMMARY IYR January 2022

<https://djpb.kemenkeu.go.id/portal/id/berita/lainnya/pengumuman/153-apbn/3852-realisasi-apbn-per-31-januari-2022.html>, 23 Feb 2022 February

2022 <https://djpb.kemenkeu.go.id/portal/id/berita/lainnya/pengumuman/153-apbn/3879-realisasi-apbn-per-28-februari-2022.html>, 29 Mar 2022

March 2022 <https://djpb.kemenkeu.go.id/portal/id/berita/lainnya/pengumuman/153-apbn/3901-realisasi-apbn-per-31-maret-2022.html>, 25 Apr 2022

April 2022 <https://djpb.kemenkeu.go.id/portal/id/berita/lainnya/pengumuman/153-apbn/3907-realisasi-apbn-per-30-april-2022.html>, 25 May 2022

May 2022 <https://djpb.kemenkeu.go.id/portal/id/berita/lainnya/pengumuman/153-apbn/3923-realisasi-apbn-per-31-mei-2022.html>, 27 Jun 2022

June 2022 <https://djpb.kemenkeu.go.id/portal/id/berita/lainnya/pengumuman/153-apbn/3944-realisasi-apbn-per-30-juni-2022.html>, 1 Aug 2022 July

2022 <https://djpb.kemenkeu.go.id/portal/id/berita/lainnya/pengumuman/153-apbn/3951-realisasi-apbn-per-31-juli-2022.html>, 16 Aug 2022 August

2022 <https://djpb.kemenkeu.go.id/portal/id/berita/lainnya/pengumuman/153-apbn/3970-realisasi-apbn-per-31-agustus-2022.html>, 28 Sept 2022

September 2022 <https://djp.kemenkeu.go.id/portal/id/berita/lainnya/pengumuman/153-apbn/3986-realisisi-apbn-per-30-september-2022.html>, 26 Oct 2022 October 2022 <https://djp.kemenkeu.go.id/portal/id/berita/lainnya/pengumuman/153-apbn/4012-realisisi-apbn-per-31-oktober-2022.html>, 29 Nov 2022 November 2022 <https://djp.kemenkeu.go.id/portal/id/berita/lainnya/pengumuman/153-apbn/4030-realisisi-apbn-per-31-november-2022.html>, 22 Dec 2022

Government Reviewer

Opinion: Agree

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 aggregated IYR can be seen at the timestamp on each post. APBN Kita dates were determined: using Wayback Machine internet archive and Javascript tool (copy and pasted javascript:alert(document.lastModified) into the browser)

Source:

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

<https://www.kemenkeu.go.id/informasi-publik/keuangan-negara/apbn-kita>

Comment:

Clearly defined

Peer Reviewer

Opinion: Agree

Comments: I check the pdf in the chrome browser, and click the three vertical dots on the top right hand corner, and select document properties. see screenshots (file name: 43 iyr) in the google drive folder (<https://drive.google.com/drive/folders/1C5VoJcocCisAAcS8waXWr2bg0yAMMNWp?usp=sharing>)

Government Reviewer

Opinion: Agree

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://djp.kemenkeu.go.id/portal/id/berita/lainnya/pengumuman/153-apbn.html#>

<https://www.kemenkeu.go.id/informasi-publik/keuangan-negara/apbn-kita>

Source:

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

Comment:

<https://www.kemenkeu.go.id/informasi-publik/keuangan-negara/apbn-kita>

Peer Reviewer

Opinion: Agree

Comments: NARATIVE: <https://www.kemenkeu.go.id/informasi-publik/keuangan-negara/apbn-kita> SUMMARY: <https://djp.kemenkeu.go.id/portal/id/berita/lainnya/pengumuman/153-apbn.html>

Government Reviewer

Opinion: Agree

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:

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

<https://www.kemenkeu.go.id/informasi-publik/keuangan-negara/apbn-kita>

Comment:

The narrative and aggregated IYR are only available in non-machine-readable format (pdf format).

Peer Reviewer

Opinion: Agree

Comments: correction: The narative reports are in pdf format The summary reports are in png format

Government Reviewer

Opinion: Agree

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:

No sources

Comment:

The IYRs are publicly available.

Peer Reviewer

Opinion: Agree

Comments: The IYRs are publicly available. thus the answer is e.

Government Reviewer

Opinion: Agree

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 2022."

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 2022

Source:

<https://www.kemenkeu.go.id/informasi-publik/keuangan-negara/apbn-kita>

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 2022 Edition". "KITA" is short for "Kinerja dan Fakta" (Performance and Facts), but also means 'Ours'.

Peer Reviewer

Opinion: Agree

Comments: The full title series in Bahasa Indonesia: APBN KITA KINERJA DAN FAKTA Edisi

Government Reviewer

Opinion: Agree

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:

b. No

Source:

<https://media.kemenkeu.go.id/getmedia/7f79708f-68d1-4bad-ad43-80bd4ad99ba9/V-Final-Publikasi-APBN-KiTa-Ed-Desember-2022.pdf?ext=.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.

Based on this evidence and the fact that there do not seem to be infographics of the IYRs, like last round, we score this "B".

Peer Reviewer

Opinion: Agree

Comments: The monthly IYRs are a bit complicated and too thick for a citizen budget. Yet, those documents seemed less formal for an comprehensive report.

Government Reviewer

Opinion: Agree

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 2022

Source:

<https://anggaran.kemenkeu.go.id/api/Medias/c6b2691d-bb87-4ec1-9e5d-cf91a8baa46c>

Accessed on 11 may 2023

Comment:

During the observed period for this survey, the latest Mid-Year Review (MYR) available was the MYR for 2022.

Peer Reviewer

Opinion: Agree

Comments: I checked the link, and its valid.

Government Reviewer

Opinion: Agree

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:

<https://anggaran.kemenkeu.go.id/in/post/realisasi-semester-i-apbn-2022-menjaga-momentum-pertumbuhan-ekonomi-daya-beli-masyarakat-dan-kesehatan-apbn>

Comment:

The document was published on 1 July 2022, one week after the midpoint for 2022 Budget year in June.

Peer Reviewer

Opinion: Agree

Comments: <https://anggaran.kemenkeu.go.id/api/Medias/c6b2691d-bb87-4ec1-9e5d-cf91a8baa46c> the document properties shows that the file was modified on 30 June 2022 (Modified: 6/30/22, 11:08:03 AM) The MYR was made available to public on 1 July 2022 (the published pdf shows that the document last modified on 30 June 2022)

Government Reviewer

Opinion: Agree

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 2022 should be entered as 05/09/2022. If the document is not

published or not produced, leave this question blank.

Answer:

1/7/2022

Source:

<https://anggaran.kemenkeu.go.id/in/post/realisasi-semester-i-apbn-2022-menjaga-momentum-pertumbuhan-ekonomi-daya-beli-masyarakat-dan-kesehatan-apbn>

Comment:

The date can be found on a timestamp at a Ministry of Finance's webpage announcing the 2022 MYR.

Peer Reviewer

Opinion: Agree

Comments: correct. The MYR was made available to public on 1 July 2022 (the published pdf shows that the document last modified on 30 June 2022)

Government Reviewer

Opinion: Agree

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 2022 Mid-Year Review. The timestamp can be found under the title of the article.

Source:

<https://anggaran.kemenkeu.go.id/in/post/realisasi-semester-i-apbn-2022-menjaga-momentum-pertumbuhan-ekonomi-daya-beli-masyarakat-dan-kesehatan-apbn>

Comment:

The date is informed clearly

Peer Reviewer

Opinion: Agree

Comments: there is a time stamp in the news page And also we can check the document properties of the pdf MYR release

Government Reviewer

Opinion: Agree

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:

<https://anggaran.kemenkeu.go.id/in/post/realisasi-semester-i-apbn-2022-menjaga-momentum-pertumbuhan-ekonomi-daya-beli-masyarakat-dan-kesehatan-apbn>

Source:

The Ministry of Finance website

Comment:

The document can only be downloaded from the above link.

Peer Reviewer

Opinion: Agree

Comments: The news release: <https://anggaran.kemenkeu.go.id/in/post/realisasi-semester-i-apbn-2022-menjaga-momentum-pertumbuhan-ekonomi-daya-beli-masyarakat-dan-kesehatan-apbn> The link to the downloadable pdf version of MYR: <https://anggaran.kemenkeu.go.id/api/Medias/c6b2691d-bb87-4ec1-9e5d-cf91a8baa46c>

Government Reviewer

Opinion: Agree

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:

<https://anggaran.kemenkeu.go.id/api/Medias/c6b2691d-bb87-4ec1-9e5d-cf91a8baa46c>

Comment:

No machine-readable data available accompanying the MYR 2022. The document is in pdf format.

Peer Reviewer

Opinion: Agree

Comments: The document is in pdf, thus no machine-readable.

Government Reviewer

Opinion: Agree

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:

No Sources

Comment:

The document is publicly available.

Peer Reviewer

Opinion: Agree

Comments: The MYR is publicly available, and downloadable, Thus the answer is e. not applicable

Government Reviewer

Opinion: Agree

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:

No Answer

Source:

No Answer

Comment:

No Answer

Peer Reviewer

Opinion: Agree

Comments: it is clear

Government Reviewer

Opinion: Agree

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 2021/22" or "Mid-Year Report on the 2022 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 2022

Source:

<https://anggaran.kemenkeu.go.id/api/Medias/c6b2691d-bb87-4ec1-9e5d-cf91a8baa46c>

Comment:

The official title can be translated as "Government Report on State Budget's Revenue and Expenditure of the first semester of 2022".

Peer Reviewer

Opinion: Agree

Comments: The title is correct, and I agree with the translation

Government Reviewer

Opinion: Agree

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:

<https://anggaran.kemenkeu.go.id/in/post/realisasi-semester-i-apbn-2022-menjaga-momentum-pertumbuhan-ekonomi-daya-beli-masyarakat-dan-kesehatan-apbn>

Comment:

The citizens version can be seen just before Bab I in the Mid-Year Review Document itself (pages 13-14 in the PDF, but not numbered in the document): <https://anggaran.kemenkeu.go.id/api/Medias/c6b2691d-bb87-4ec1-9e5d-cf91a8baa46c>

Peer Reviewer

Opinion: Agree

Comments: I checked the document, and the answer and the comment from researcher is correct.

Government Reviewer

Opinion: Agree

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 2021

Source:

No sources.

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 2021.

Peer Reviewer

Opinion: Agree

Comments: Source: <https://www.kemenkeu.go.id/informasi-publik/laporan/laporan-keuangan-pemerintah-pusat> As per September 2023 as I am reviewing, the YER 2022 is already available.

Government Reviewer

Opinion: Agree

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:

a. Six months or less after the end of the budget year

Source:

https://www.bpk.go.id/assets/files/lkpp/2021/lkpp_2021_1655193674.pdf

Comment:

The date of publication show on the website of Ministry of Finance

Peer Reviewer

Opinion: Agree

Comments: I checked the link. In the year-end report document, it is known that the report was completed in 31 May 2022, or the equivalent of five months after the 2021 fiscal year ended in December

Government Reviewer

Opinion: Agree

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 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

Answer:

3/6/2022

Source:

<https://djpb.kemenkeu.go.id/kppn/bima/id/data-publikasi/berita-terbaru/2953-lkpp-tahun-2021.html>

Comment:

The date of publication is clearly informed in the website of Ministry of Finance

Peer Reviewer

Opinion: Agree

Comments: However, it should be noted that on May 30, 2022, the Ministry of Finance website published the final financial report for 2021. Please click the link below https://djpb.kemenkeu.go.id/portal/images/file_artikel/file_pdf/lkpp/LKPP_audited_2021_.pdf

Government Reviewer

Opinion: Agree

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:

The publication date of YER is show on the website

Source:

<https://djpb.kemenkeu.go.id/kppn/bima/id/data-publikasi/berita-terbaru/2953-lkpp-tahun-2021.html>

Comment:

clearly informed

Peer Reviewer

Opinion: Agree

Comments: on May 30, 2022, the Ministry of Finance website published the final financial report for 2021. Please click the link below. https://djpb.kemenkeu.go.id/portal/images/file_article/file_pdf/lkpp/LKPP_audited_2021_.pdf

Government Reviewer

Opinion: Agree

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://djp.kemenkeu.go.id/kppn/bima/id/data-publikasi/berita-terbaru/2953-lkpp-tahun-2021.html>

Source:

Ministry of Finance's website hosting every YER, including the 2021 YER

Comment:

The report also be found at the THE AUDIT BOARD OF THE REPUBLIC OF INDONESIA
<https://www.bpk.go.id/lkpp>

Peer Reviewer

Opinion: Agree

Comments: It is clear. I've checked it

Government Reviewer

Opinion: Agree

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:

<https://djp.kemenkeu.go.id/kppn/bima/id/data-publikasi/berita-terbaru/2953-lkpp-tahun-2021.html>

Comment:

Some YER data is available in machine readable format:

<https://data-apbn.kemenkeu.go.id/lang/id/post/9/pendapatan-negara>

<https://data-apbn.kemenkeu.go.id/lang/en/post/14/belanja-pemerintah-pusat>

<https://data-apbn.kemenkeu.go.id/lang/en/post/15/belanja-pemerintah-pusat-menurut-fungsi>

Peer Reviewer

Opinion: Agree

Comments: It is clear. I've checked it. some data is available in XLS format.

Government Reviewer

Opinion: Agree

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:

No source

Comment:

it is clear

Peer Reviewer

Opinion: Agree

Comments: It is clear, the YER is publicly available, thus the answer is e

Government Reviewer

Opinion: Agree

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:

No answer

Source:

No Sources

Comment:

No comment

Peer Reviewer

Opinion: Agree

Comments: it is clear

Government Reviewer

Opinion: Agree

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 2022" or "Annual Report 2021 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 2021 (Audited)

Source:

<https://djpb.kemenkeu.go.id/kppn/bima/id/data-publikasi/berita-terbaru/2953-lkpp-tahun-2021.html>

Comment:

The official title of 2021 YER can also be translated as "Central Government Financial Report for 2021 (Audited)" and can be shorten as "LKPP".

Peer Reviewer

Opinion: Agree

Comments: The same document can be accessed via the Ministry of Finance website via the link below.

https://djpb.kemenkeu.go.id/portal/images/file_artikel/file_pdf/lkpp/LKPP_audited_2021_.pdf or search via Google search with the keyword "LKPP 2021"

Government Reviewer

Opinion: Agree

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:

No sources

Comment:

No Citizens Version can be found of the 2021 YER.

Peer Reviewer

Opinion: Agree

Comments: I have checked the Ministry of Finance's website and social media. No citizen version found

Government Reviewer

Opinion: Agree

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 2021

Source:

<https://www.bpk.go.id/news/penuhi-standar-akuntansi-pemerintahan-bpk-berikan-opini-wtp-atas-lkpp-tahun-2021>

Comment:

During the period observed for this survey, the most recent Audit Report (AR) was for fiscal year 2021.

Peer Reviewer

Opinion: Agree

Comments: it is clear. I have checked

Government Reviewer

Opinion: Agree

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:

a. Six months or less after the end of the budget year

Source:

<https://ekonomi.bisnis.com/read/20220614/9/1543508/wah-bpk-beri-opini-wtp-untuk-laporan-keuangan-pemerintah-tahun-2021>

https://www.bpk.go.id/assets/files/lkpp/2021/lkpp_2021_1655193674.pdf

Comment:

The 2019 AR comprised of 4 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 June 2022 and the document was immediately available online at the same day as the announcement.

Peer Reviewer

Opinion: Agree

Comments: I checked the link. In the year-end report document, it is known that the report was completed in 30 May 2022, or the equivalent of five months after the 2021 fiscal year ended in December

Government Reviewer

Opinion: Agree

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 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

Answer:

16/6/2022

Source:

News from the Ministry of Finance

<https://djp.kemenkeu.go.id/kppn/kualatungkal/id/data-publikasi/berita-terbaru/2933-lkpp-tahun-2021-kembali-mendapatkan-opini-wtp.html>

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: Agree

Comments: it is clear. I've checked it

Government Reviewer

Opinion: Agree

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. The exact date was able to be determined by news published by Ministry of Finance.

<https://djp.kemenkeu.go.id/kppn/kualatungkal/id/data-publikasi/berita-terbaru/2933-lkpp-tahun-2021-kembali-mendapatkan-opini-wtp.html>

Source:

Public news on the announcement of AR (accessed on 15 May 2023):

<https://djp.kemenkeu.go.id/kppn/kualatungkal/id/data-publikasi/berita-terbaru/2933-lkpp-tahun-2021-kembali-mendapatkan-opini-wtp.html>

Comment:

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

Peer Reviewer

Opinion: Agree

Comments: However there is an easier way to check the publication date, just see the google searching result. It said the documents were published 31 May 2022. The screenshots are available in the google drive folder

(<https://drive.google.com/drive/folders/1C5VoJcocCisAAcS8waXWr2bg0yAMMNWp?usp=sharing>) Other sources that provide information about

audit results also provide PDF documents of audited financial reports which can be accessed via the link below

<https://kic2.kemenkeu.go.id/kms/knowledge/lkpp-audited-tahun-2021-6f9ff079/detail/>

Government Reviewer

Opinion: Agree

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/2021/lkpp_2021_1655193674.pdf

Source:

Webpage hosting the 2021 Audit Report (accessed on 15 May 2023): <https://www.bpk.go.id/lkpp>

Comment:

There are 5 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: it is clear. I have checked

Government Reviewer

Opinion: Agree

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:

https://www.bpk.go.id/assets/files/lkpp/2021/lkpp_2021_1655193674.pdf

Comment:

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

Peer Reviewer

Opinion: Agree

Comments: it is clear. all material in PDF format

Government Reviewer

Opinion: Agree

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:

No Source

Comment:

The document is publicly available

Peer Reviewer

Opinion: Agree

Comments: I agree with the researcher's answer

Government Reviewer

Opinion: Agree

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:

no answer

Source:

No source

Comment:

No comment

Peer Reviewer

Opinion: Agree

Comments: It is clear

Government Reviewer

Opinion: Agree

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 2021: Laporan Hasil Pemeriksaan atas Laporan Keuangan

Source:

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

Comment:

The official title can be translated as "Reports on Examination Result on 2021 Central Government's Financial Report: Examination Result on Financial Report".

Peer Reviewer

Opinion: Agree

Comments: It is clear. However, there four books of Audit Reports. Book 1: LAPORAN HASIL PEMERIKSAAN ATAS LAPORAN KEUANGAN PEMERINTAH PUSAT TAHUN 2021 - RINGKASAN EKSEKUTIF Book 2: LAPORAN HASIL PEMERIKSAAN ATAS LAPORAN KEUANGAN PEMERINTAH PUSAT TAHUN 2021 - LAPORAN HASIL PEMERIKSAAN ATAS LAPORAN KEUANGAN Book 3: LAPORAN HASIL PEMERIKSAAN ATAS SISTEM PENGENDALIAN INTERN DAN KEPATUHAN TERHADAP KETENTUTAN PERATURAN PERUNDANG-UNDANGAN PEMERINTAH PUSAT TAHUN 2021 Book 4: LAPORAN HASIL PEMERIKSAAN ATAS LAPORAN KEUANGAN PEMERINTAH PUSAT TAHUN 2021 - LAPORAN HASIL REVIU ATAS PELAKSANAAN TRANSPARANSI FISKAL TAHUN 2021 or translated as follow... Book 1: REPORT ON THE RESULTS OF THE EXAMINATION OF THE CENTRAL GOVERNMENT'S FINANCIAL REPORT FOR 2021 - EXECUTIVE SUMMARY Book 2: REPORT ON THE RESULTS OF THE EXAMINATION OF THE CENTRAL GOVERNMENT'S FINANCIAL REPORT FOR 2021 - REPORT ON THE RESULTS OF THE EXAMINATION OF THE FINANCIAL REPORT Book 3: REPORT ON THE RESULTS OF THE EXAMINATION OF THE INTERNAL CONTROL SYSTEM AND COMPLIANCE WITH LEGAL REQUIREMENTS OF THE CENTRAL GOVERNMENT FOR THE YEAR 2021 Book 4: REPORT ON THE RESULTS OF THE EXAMINATION OF THE CENTRAL GOVERNMENT'S FINANCIAL REPORT FOR 2021 - REPORT ON THE RESULTS OF THE REVIEW OF THE IMPLEMENTATION OF FISCAL TRANSPARENCY FOR THE YEAR 2021

Government Reviewer

Opinion: Agree

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:

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: Agree

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 (<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento>). 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 15 May 2023): <http://data-apbn.kemenkeu.go.id/>

Ministry of Finance's website (accessed on 15 May 2023): <https://www.kemenkeu.go.id/>

Budget Directorate's website (accessed on 15 May 2023): <https://anggaran.kemenkeu.go.id/>

Fiscal Policy Agency's website (accessed on 15 May 2023): <https://fiskal.kemenkeu.go.id/>

Treasury Directorate's website (accessed on 15 May 2023): <https://djpb.kemenkeu.go.id/>

Comment:

The Ministry of Finance has their own budget data portal which can be accessed at <http://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/keuangan-negara/uu-apbn-dan-nota-keuangan>. Meanwhile, a narrative monthly report is also nested at <https://djpb.kemenkeu.go.id/portal/id/berita/lainnya/pengumuman/153-apbn.html#>.

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: The researcher's source and comment are correct

Government Reviewer

Opinion: Agree

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:

d. No, neither expenditure or revenue data can be downloaded as a consolidated file

Source:

Ministry of Finance's budget data portal (accessed on 15 May 2023): <http://data-apbn.kemenkeu.go.id/>

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.

However, this portal does not host data from the current fiscal year, only previous fiscal years; note that PBS-5, EBP-5, EB-5, IYRs-5, and MYR-5 in the survey all score "D". See, for example, an archived link of the page from December 2022:

<http://web.archive.org/web/20221205111837/http://data-apbn.kemenkeu.go.id/>

Hence, we score this question "D".

Peer Reviewer

Opinion: Agree

Comments: The researcher's source and comment are correct

Government Reviewer

Opinion: Agree

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 15 May 2023): <https://data-apbn.kemenkeu.go.id/lang/id/post/9/pendapatan-negara>

Expenditure data for multiple years in Excel format, categorized by economic, function, and administration (accessed on 15 May 2023): <https://data-apbn.kemenkeu.go.id/lang/id/post/15/belanja-pemerintah-pusat-menurut-fungsi>

A detailed expenditure data in csv and Excel format, and user-customized (accessed on 15 May 2023): <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: I have checked it. The researchers source and comment are correct

Government Reviewer

Opinion: Agree

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.

GQ-1d asks the researcher to list any government websites or portals where infographics/visualizations or other similar tools used to simplify data access and analysis are present. For example, in South Africa the Vulekamali portal (<https://vulekamali.gov.za>) is a project by the National Treasury which contains visualizations of the Consolidated Budget Summary, by departments budget, by division of revenue and by infrastructure budget distribution. (See for example <https://vulekamali.gov.za/2022-23/national/departments/basic-education/>). Other countries that have developed portals that include fiscal visualization and graphics include: Brazil's Transparency Portal (<https://portaldatransparencia.gov.br/>), which presents line graphs, bar graphs, pie charts, and visual maps of electronic invoices, public expenditure, public revenue, annual budget, transferred resources, resources transferred by location of beneficiary, among other information. (<https://portaldatransparencia.gov.br/orcamento> and <https://portaldatransparencia.gov.br/transferencias>). Additionally, United States Department of the Treasury, Fiscal Data portal (<https://fiscaldata.treasury.gov/>) is a one-stop shop for federal financial data that uses charts, exhibits, and figures.

Answer:

a. Yes

Source:

State Budget simulations in a game form: <http://simulasiapbn.kemenkeu.go.id/>

Thematic visualizations on state budget: <http://visual.kemenkeu.go.id/>

Simulation of tax payment contribution for the state budget:

<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.

Peer Reviewer

Opinion: Disagree

Suggested Answer: b. No

Comments: The mentioned websites do not provide tools to simplify data access and analysis. This website (<http://simulasiapbn.kemenkeu.go.id/>) provides a budgeting game where the data are fictitious. This website (Thematic visualizations on state budget: <http://visual.kemenkeu.go.id/>) provides no data, only animated version of infographic on several topics. On this website, we cannot download the data visualized on the website. When we enter the download data section there is a notification that the data is not available. This website

(<https://www.kemenkeu.go.id/alokasipajakmu>) provides interactive information where people can put their tax contribution to the state and see the allocation (for health, defense, economy, environmental protection, education, public service, etc) of the paid tax.

Government Reviewer

Opinion: Agree

IBP Comment

Many thanks to the peer reviewer for the comment. For consistency across countries, score is maintained at "A", as, for example, we give credit for using infographics and visualizations even if they are part of an existing document like a citizens budget, which is true in the Indonesian case. However, the observation that data on the budget is not downloadable and that the tools provided above use fictitious or individual data is well-noted. This could be a recommendation to the Indonesian government for future improvement. Also, please see: <https://fiskal.kemenkeu.go.id/informasi-publik/apbn?tahun=2023>

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://finance.gov.mk/wp-content/uploads/2009/05/Audit-law.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 15 May 2023): <https://jdih.kemenkeu.go.id/download/b68b5c37-70a6-453a-b038-8e62ca2f9ea2/17TAHUN2003UU.pdf>

Law No.14 of 2008 on Public Information Disclosure (accessed on 15 May 2023): <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 15 May 2023): 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 15 May 2023): <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 researcher's answer and the source is correct

Government Reviewer

Opinion: Agree

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. For more information on access to information legislation (constitutional provisions, laws, and regulations), including examples of model laws, see: <https://www.rti-rating.org/country-data/> and <https://www.constituteproject.org/>.

Answer:

a. Yes

Source:

Law No.14 of 2008 on Public Information Disclosure: <https://jdih.kemenkeu.go.id/FullText/2008/14TAHUN2008UU.HTM>

Government Regulation No. 61 of 2010 (accessed on 15 May 2023): <https://jdih.kemenkeu.go.id/FullText/2010/61TAHUN2010PP.HTM>

Law No. 25 of 2004 on National Development Planning System (accessed on 15 May 2023): <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: However, in Law No. 23 of 2014 concerning regional government, article 354, it is explained that regional governments must encourage community participation by opening up space for transparency regarding the information on government administration and capacity building through community groups and community organizations to play an active role in government administration, one of which is the preparation of planning and budgeting documents. <https://peraturan.bpk.go.id/Details/38685/uu-no-23-tahun-2014>

Government Reviewer

Opinion: Agree

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 2023 Executive Budget Proposal (EBP), also titled "Buku II: Nota Keuangan Beserta RAPBN Tahun Anggaran 2023" (Book II: Financial Note and Executive Budget Proposal for 2023 Budget Year):

<https://anggaran.kemenkeu.go.id/api/Medias/75a2e5f9-cdc8-4576-8f88-5aa23008ee72>

Accompanying document to the 2023 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://anggaran.kemenkeu.go.id/api/Medias/53fcec2f-aa0b-49a7-975d-6d73e3d571f2>

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 3-18) and at the Annex/Lampiran section table 6 (page 6-8). More details can be found in the accompanying document

<https://anggaran.kemenkeu.go.id/api/Medias/53fcec2f-aa0b-49a7-975d-6d73e3d571f2>

Peer Reviewer

Opinion: Agree

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

Government Reviewer

Opinion: Agree

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:

<https://anggaran.kemenkeu.go.id/api/Medias/e954ba09-6fd6-4744-b270-5dc80ba96dec>

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: It is clear. I've checked it.

Government Reviewer
Opinion: Agree

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:

<https://anggaran.kemenkeu.go.id/api/Medias/e954ba09-6fd6-4744-b270-5dc80ba96dec>

Comment:

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

Peer Reviewer

Opinion: Agree

Comments: In the executive budget document there are 11 types of expenditure based on function, namely: public services, defense, order and security, economy, environment, housing and public facilities, health, tourism and creative economy, religion, education, and social protection. It seems that the classification of government spending in Indonesia is almost similar to the classification compiled by the IMF (<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/ch6ann.pdf>)

Government Reviewer

Opinion: Agree

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:

<https://anggaran.kemenkeu.go.id/api/Medias/e954ba09-6fd6-4744-b270-5dc80ba96dec>

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 agree with the researcher's answer and the source is correct

Government Reviewer

Opinion: Agree

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 2023 Executive Budget Proposal (EBP), also titled "Buku II: Nota Keuangan Beserta RAPBN Tahun Anggaran 2023" (Book II: Financial Note and Executive Budget Proposal for 2023 Budget Year):

<https://anggaran.kemenkeu.go.id/api/Medias/75a2e5f9-cdc8-4576-8f88-5aa23008ee72>

Comment:

The economic classification is compatible with international standards

Peer Reviewer

Opinion: Agree

Comments: It is compatible, only the order is 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: Agree

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 2023 Executive Budget Proposal (EBP), also titled "Buku II: Nota Keuangan Beserta RAPBN Tahun Anggaran 2023" (Book II: Financial Note and Executive Budget Proposal for 2023 Budget Year):

<https://anggaran.kemenkeu.go.id/api/Medias/75a2e5f9-cdc8-4576-8f88-5aa23008ee72>

Accompanying document to the 2023 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://anggaran.kemenkeu.go.id/api/Medias/53fcec2f-aa0b-49a7-975d-6d73e3d571f2>

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 9-36). 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 29-32). The table on page 305 in the PDF 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: I checked the books, particularly book III and it is correct.

Government Reviewer

Opinion: Agree

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 2023 Executive Budget Proposal (EBP), also titled "Buku II: Nota Keuangan Beserta RAPBN Tahun Anggaran 2023" (Book II: Financial Note and Executive Budget Proposal for 2023 Budget Year):

<https://anggaran.kemenkeu.go.id/api/Medias/75a2e5f9-cdc8-4576-8f88-5aa23008ee72>

Accompanying document to the 2023 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://anggaran.kemenkeu.go.id/api/Medias/53fcec2f-aa0b-49a7-975d-6d73e3d571f2>

Comment:

Multi-year expenditures beyond 2023 (until 2026) 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 2023 (up to 2026) 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.

Peer Reviewer

Opinion: Agree

Comments: classified by Administrative and function

Government Reviewer

Opinion: Agree

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:

No source

Comment:

No comment

Peer Reviewer

Opinion: Agree

Comments: See my previous comment

Government Reviewer

Opinion: Agree

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 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 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 2023 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://anggaran.kemenkeu.go.id/api/Medias/53fcec2f-aa0b-49a7-975d-6d73e3d571f2>

Comment:

Program expenditures beyond 2023 can be found in the accompanying document "Buku III: Himpunan RKA/KL" (Book III: Compilation of Budget Workplan).

Peer Reviewer

Opinion: Agree

Comments: Yes. Until 2026.

Government Reviewer

Opinion: Agree

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 2023 Executive Budget Proposal (EBP), also titled "Buku II: Nota Keuangan Beserta RAPBN Tahun Anggaran 2023" (Book II: Financial Note and Executive Budget Proposal for 2023 Budget Year):

<https://anggaran.kemenkeu.go.id/api/Medias/75a2e5f9-cdc8-4576-8f88-5aa23008ee72>

Comment:

Individual sources of tax revenue are explained in Section 2.1.1 (page 2-2 to 2-21). Its summary can be found in Table 2 (page 2) and Table 3 (page 3) of Annex section under "Penerimaan Perpajakan" (Tax Revenue). Other Tax Revenue/"Pajak Lainnya" accounts for 0.4% of the total tax revenue, which is sufficient to answer "A".

Peer Reviewer

Opinion: Agree

Comments: I refer to the same page

Government Reviewer

Opinion: Agree

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 2023 Executive Budget Proposal (EBP), also titled "Buku II: Nota Keuangan Beserta RAPBN Tahun Anggaran 2023" (Book II: Financial Note and Executive Budget Proposal for 2023 Budget Year):

<https://anggaran.kemenkeu.go.id/api/Medias/75a2e5f9-cdc8-4576-8f88-5aa23008ee72>

Comment:

Individual sources of non-tax revenue are explained in Section 2.1.2 (page 2-21 to 2-39). Its summary can be found in Table 2 (page 2) 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 at least 15% of non-tax revenue. This is after taking into accounts Section 2.1.2.3 (page 2-31 to 2-36) which details the rationale and identify some of the sources of those 'other' Non-Tax Revenue in Table 2.8 (page 2-33). 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: my calculation, the "other" category accounted for almost 30%

Government Reviewer

Opinion: Agree

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 2023 Executive Budget Proposal (EBP), also titled "Buku II: Nota Keuangan Beserta RAPBN Tahun Anggaran 2023" (Book II: Financial Note and Executive Budget Proposal for 2023 Budget Year):

<https://anggaran.kemenkeu.go.id/api/Medias/75a2e5f9-cdc8-4576-8f88-5aa23008ee72>

Comment:

Individual sources of revenue beyond 2023 are explained in Section 2.2 (page 2-41 to 2-45). Although there are no tables showing absolute numbers, graphs shown in this section shows graphic projections of revenue sources for 2024-2026 and it should be enough to answer "A". Graph 2.16 (page 2-42) shows tax and customs revenue projection, Graph 2.17 (page 2-43) shows non-tax revenue projection, and Graph 2.18 (page 2-45) shows grants projection.

Peer Reviewer

Opinion: Agree

Comments: I checked the reference, and its correct.

Government Reviewer

Opinion: Agree

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 2023 Executive Budget Proposal (EBP), also titled "Buku II: Nota Keuangan Beserta RAPBN Tahun Anggaran 2023" (Book II: Financial Note and Executive Budget Proposal for 2023 Budget Year):

<https://anggaran.kemenkeu.go.id/api/Medias/75a2e5f9-cdc8-4576-8f88-5aa23008ee72>

Comment:

Revenue projection beyond 2023 are explained on Section 2.2 until 2026 (page 2-41 to 2-45). 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 2-42), aggregated Non-Tax Revenue (graph 2.17, page 2-43), and Grants (graph 2.18, page 2-45); but these graphs show no data labels which makes it difficult to ascertain the exact amount.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. No, multi-year estimates for individual sources of revenue are not presented.

Comments: the narratives only present estimation for category of source of revenue (tax, non tax, and grant) and not by individual category... It is not by individual source of revenue such as Tax: >national sources of tax (income tax, value added tax, property tax, etc) >international trade tax (export/import tax) Non tax >Natural resource revenue (oil and gas, mining, forestry, geothermal, etc) >revenue from wealth >other non tax Grant

Government Reviewer

Opinion: Agree

IBP Comment

Many thanks to the peer reviewer for their comment, it is well-noted. By Open Budget Survey standards, we consider "grants" to be an individual source of revenue - because of this, we score this question "C".

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 entire 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 entire 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 if no information on borrowing and debt is presented for the entire budget year.

Answer:

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

Source:

The 2023 Executive Budget Proposal (EBP), also titled "Buku II: Nota Keuangan Beserta RAPBN Tahun Anggaran 2023" (Book II: Financial Note and Executive Budget Proposal for 2023 Budget Year):

<https://anggaran.kemenkeu.go.id/api/Medias/75a2e5f9-cdc8-4576-8f88-5aa23008ee72>

Comment:

Narrative explanation on borrowings and debts as financing can be found on Section 5.2.2.1, specifically page 5-4 to 5-19 with its summary in Table 5.2 (page 5-5) and Table 10 (page 39 of the annex) under the "Pembiayaan Utang" row. Meanwhile, interest payments are explained in the Expenditure section page 3-20 to 3-23 with its summary in table 3.4 (page 3-23).

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 2023.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, all three estimates related to government borrowing and debt are presented.

Comments: all three are presented. Unfortunately on different parts of the Book II. >the amount of net new borrowing required during the entire budget year: Book II, tabel 5.2, page 5-5 >the central government's total debt burden at the end of the budget year: Book II, tabel 5.3, page 5-6 >the interest payments on the outstanding debt for the entire budget year: Book II, Attachment/lampiran Tabel 5, page 5

Government Reviewer

Opinion: Agree

IBP Comment

Many thanks to the peer reviewer for their comment; it is very well-noted. The cited table shows total debt outstanding for the budget years 2018-2022. Given that there is no information on total debt outstanding for the budget year 2023, we do not consider it to be present, and thus score this question "B".

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:

No sources

Comment:

Summary of net new borrowings can be found on Table 5.2 (page 5-5) and Table 10 (page 39) of Annex section, both under "Pembiayaan Utang". Meanwhile, estimates on interest payments can be found on page 3-20 to 3-23 with its summary in table 3.4 (page 3-22).

Peer Reviewer

Opinion: Disagree

Suggested Answer: all three are presented. Unfortunately on different parts of the Book II. >the amount of net new borrowing required during the entire budget year: Book II, tabel 5.2, page 5-5 >the central government's total debt burden at the end of the budget year: Book II, tabel 5.3, page 5-6 >the interest payments on the outstanding debt for the entire budget year: Book II, Attachment/lampiran Tabel 5, page 5

Comments: all three are presented. Unfortunately on different parts of the Book II. >the amount of net new borrowing required during the entire budget year: Book II, tabel 5.2, page 5-5 >the central government's total debt burden at the end of the budget year: Book II, tabel 5.3, page 5-6 >the interest payments on the outstanding debt for the entire budget year: Book II, Attachment/lampiran Tabel 5, page 5

Government Reviewer

Opinion: Agree

IBP Comment

Please see IBP note in Question 13.

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 2023 Executive Budget Proposal (EBP), also titled "Buku II: Nota Keuangan Beserta RAPBN Tahun Anggaran 2023" (Book II: Financial Note and Executive Budget Proposal for 2023 Budget Year):

<https://anggaran.kemkeu.go.id/api/Medias/75a2e5f9-cdc8-4576-8f88-5aa23008ee72>

Comment:

There is no information can be found related to the expected total debt outstanding for 2023. Information on outstanding budget can only be found up to 2022 (the running fiscal year).

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, information is presented for the composition of the total debt outstanding, 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: Book II, tabel 5.2 page 5-5 and Table 5.3 page 5-6

Government Reviewer

Opinion: Agree

IBP Comment

Many thanks to the peer reviewer for the comment. However, Table 5.2 only shows domestic and foreign debt flows for the budget year 2023 (not total domestic and external debt outstanding), and Table 5.3 only shows total domestic and foreign debt outstanding through budget year 2022. So we must score this question "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:

No sources

Comment:

No comments

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: Book II, tabel 5.2 page 5-5 and Table 5.3 page 5-6 information beyond core elements: government bonds (surat utang negara, sukuk, and their maturity)

Comments: interest rates on the debt: absent maturity profile of the debt: absent whether the debt is domestic or external: Book II, tabel 5.2 page 5-5 and Table 5.3 page 5-6 information beyond core elements: government bonds (surat utang negara, sukuk, and their maturity)

Government Reviewer

Opinion: Agree

IBP Comment

Please see response to Question 14.

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 2023 Executive Budget Proposal (EBP), also titled "Buku II: Nota Keuangan Beserta RAPBN Tahun Anggaran 2023" (Book II: Financial Note and Executive Budget Proposal for 2023 Budget Year):

<https://anggaran.kemenkeu.go.id/api/Medias/75a2e5f9-cdc8-4576-8f88-5aa23008ee72>

Comment:

Narrative discussion on Macroeconomic Framework can be found on Section 1, specifically Section 1.2 (page 1-1 to 1-28). 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 1-28, footnote of Table 1.3) despite not being included as the formal Macroeconomic Framework, and it should be enough to comply with the requirement to answer this question.

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: See Book II, Attachment/Lampiran, Table 1 ASUMSI DASAR EKONOMI MAKRO, 2018-2023, page 1 Year 2023 nominal GDP level: Rp20.988,6 triliun inflation rate: 3,3% real GDP growth: 5,3% interest rates (obligation, 10 years): 7,9% interest rates (3 months):...

Government Reviewer

Opinion: Agree

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:

No sources.

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: Disagree

Suggested Answer: See Book II, Attachment/Lampiran, Table 1 ASUMSI DASAR EKONOMI MAKRO, 2018-2023, page 1 Year 2023 nominal GDP level: Rp20.988,6 triliun inflation rate: 3,3% real GDP growth: 5,3% interest rates (obligation, 10 years): 7,9% interest rates (3 months):... beyond core: exchange rate (IDR to USD), oil lifting, gas lifting, Indonesian oil price

Comments: See Book II, Attachment/Lampiran, Table 1 ASUMSI DASAR EKONOMI MAKRO, 2018-2023, page 1 Year 2023 nominal GDP level: Rp20.988,6 triliun inflation rate: 3,3% real GDP growth: 5,3% interest rates (obligation, 10 years): 7,9% interest rates (3 months):... beyond core: exchange rate (IDR to USD), oil lifting, gas lifting, Indonesian oil price

Government Reviewer

Opinion: Agree

IBP Comment

Many thanks to the peer reviewer for the notes; we agree. As suggested by the peer reviewer, we have now checked the box "Information beyond the core elements".

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.

For an example of how a sensitivity analysis may be presented in the Executive's Budget Proposal, see the following:

- *The United States in its 2021 Budget Analytical Perspectives includes a section titled Sensitivity of the Budget to Economic Assumptions along with a table that shows the impact of each economic scenario on revenues, spending, and the deficit. (see pages 16 – 17, <https://www.govinfo.gov/content/pkg/BUDGET-2021-PER/pdf/BUDGET-2021-PER.pdf>).*
- *The Philippines in its 2021 Budget of Expenditures and Sources of Financing (BESF) presents the impact of different macroeconomic assumptions on expenditures, revenue, and debt (see page 131, Table A.6 titled "Budget Sensitivity to Macroeconomic Parameters, 2021," (<https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2021/A6.pdf>); pages 12-13, Technical Notes on the 2021 Proposed National Budget (<https://www.dbm.gov.ph/images/pdf/Technical-Notes-on-the-2021-Proposed-National-Budget.pdf>)).*

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 2023 Executive Budget Proposal (EBP), also titled "Buku II: Nota Keuangan Beserta RAPBN Tahun Anggaran 2023" (Book II: Financial Note and Executive Budget Proposal for 2023 Budget Year):

<https://anggaran.kemenkeu.go.id/api/Medias/75a2e5f9-cdc8-4576-8f88-5aa23008ee72>

Comment:

A sensitivity analysis against the budget is explained on Section 6.2.1.3 (page 6-5 to 6-7), with its summary presented on Table 6.1 (page 6-7). 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 2023 budget, except for a small information found on page 6-6, which should not be enough to draw a meaningful analysis.

Peer Reviewer

Opinion: Agree

Comments: As I refer the document, I confirm that the comment from researcher is correct.

Government Reviewer

Opinion: Agree

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 of the impact of the new policies, 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 2023 Executive Budget Proposal (EBP), also titled "Buku III: Himpunan Rencana Kerja Anggaran Kementerian dan Lembaga" (Compilation of Budget Workplan of Ministry and Agency):

<https://anggaran.kemenkeu.go.id/api/Medias/53fcec2f-aa0b-49a7-975d-6d73e3d571f2>

Accompanying document to the 2023 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://anggaran.kemenkeu.go.id/api/Medias/53fcec2f-aa0b-49a7-975d-6d73e3d571f2>

Comment:

The 2023 Executive Budget Proposal does not make any differentiation between budget for new policies and existing ones. Only a few programs can be identified.

The accompanying document "Book III: Budget Workplan" includes the expected output for each administrative unit which may be used to predict new programs.

Peer Reviewer

Opinion: Agree

Comments: As I refer the document, my comment is similar with the researcher. Only little information provided on new policy proposals and its effect on expenditure.

Government Reviewer

Opinion: Agree

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 of the impact of the new policies, 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 2023 Executive Budget Proposal (EBP), also titled "Buku II: Nota Keuangan Beserta RAPBN Tahun Anggaran 2023" (Book II: Financial Note and Executive Budget Proposal for 2023 Budget Year):
<https://anggaran.kemenkeu.go.id/api/Medias/75a2e5f9-cdc8-4576-8f88-5aa23008ee72>

Comment:

Peer Reviewer

Opinion: Agree

Comments: for example, new policy on Special Allocation Fund - Infrastructure (DAK Fisik) or Post Covid19 Special allocation fund. Those new policies are mentioned, its effect is explained, yet there is a minor explanation on its implication to the budget. it doesnot clearly stated their detailed implications on budget, aside from how to manage the fund.

Government Reviewer

Opinion: Agree

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 2023 Executive Budget Proposal (EBP), also titled "Buku II: Nota Keuangan Beserta RAPBN Tahun Anggaran 2023" (Book II: Financial Note and Executive Budget Proposal for 2023 Budget Year):

<https://anggaran.kemenkeu.go.id/api/Medias/75a2e5f9-cdc8-4576-8f88-5aa23008ee72>

Comment:

The EBP has narrative discussions of expenditure in 2022 for administrative classification (Section 3.2.1.1) and functional classification (Section 3.2.1.2). The document also shows summary of expenditure in 2022 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: Book II, Attachment functional classification (Table 4, page 4 of Annex Section) economic classification (Table 5, page 5 of Annex Section) administrative classification (Table 6, page 6 of Annex Section)

Government Reviewer

Opinion: Agree

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 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-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 2023 Executive Budget Proposal (EBP), also titled "Buku II: Nota Keuangan Beserta RAPBN Tahun Anggaran 2023" (Book II: Financial Note and Executive Budget Proposal for 2023 Budget Year):

<https://anggaran.kemenkeu.go.id/api/Medias/75a2e5f9-cdc8-4576-8f88-5aa23008ee72>

Comment:

Programs accounting for all expenditures in 2022 are presented. The narrative section can be found on Section 3.2.1 (starting on page 3-6) with its summary in Table 7 (page 9-36).

Peer Reviewer

Opinion: Agree

Comments: See Book II, Attachment, Table 7 BELANJA KEMENTERIAN NEGARA/LEMBAGA PER PROGRAM, 2018-2023 from page 6 to 36

Government Reviewer

Opinion: Agree

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 2023 Executive Budget Proposal (EBP), also titled "Buku II: Nota Keuangan Beserta RAPBN Tahun Anggaran 2023" (Book II: Financial Note and Executive Budget Proposal for 2023 Budget Year):

<https://anggaran.kemenkeu.go.id/api/Medias/75a2e5f9-cdc8-4576-8f88-5aa23008ee72>

Comment:

All expenditure estimates in 2022 as explained in Answers for Question 19-20 displays the updated level as can be seen in the Annex Section

Peer Reviewer

Opinion: Agree

Comments: it is clear

Government Reviewer

Opinion: Agree

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 2023 Executive Budget Proposal (EBP), also titled "Buku II: Nota Keuangan Beserta RAPBN Tahun Anggaran 2023" (Book II: Financial Note and Executive Budget Proposal for 2023 Budget Year):

<https://anggaran.kemenkeu.go.id/api/Medias/75a2e5f9-cdc8-4576-8f88-5aa23008ee72>

Comment:

All expenditures, as answered in Question 19 are displayed starting from 2018.

Peer Reviewer

Opinion: Agree

Comments: See Book II, Attachment, functional classification: Table 4 Government Expenditure by function, 2018-2023 (BELANJA PEMERINTAH PUSAT MENURUT FUNGSI, 2018-2023), page 4 of Annex Section economic classification: Table 5 Government expenditure by item, 2018-2023 (BELANJA PEMERINTAH PUSAT MENURUT JENIS, 2018-2022), page 5 of Annex Section) administrative classification: Table 6 Ministries/organizations expenditure, 2018-2023 (BELANJA KEMENTERIAN NEGARA/LEMBAGA, 2018-2023), page 6 of Annex Section) Table 7 BELANJA KEMENTERIAN NEGARA/LEMBAGA PER PROGRAM, 2018-2023 from page 6 to 36

Government Reviewer

Opinion: Agree

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:

<https://anggaran.kemenkeu.go.id/api/Medias/75a2e5f9-cdc8-4576-8f88-5aa23008ee72>

Comment:

Government expenditure by function (TABEL 4 BELANJA PEMERINTAH PUSAT MENURUT FUNGSI, 2018- 2022) page 4 of the attachement of book II

Government expenditure by economic clasification (TABEL 5 BELANJA PEMERINTAH PUSAT MENURUT JENIS, 2018-2022) page 5 of the attachement of book II

Government expenditure by administrative unit (TABEL 6 BELANJA KEMENTERIAN NEGARA/LEMBAGA, 2018-2022 BERDASARKAN NOMENKLATUR K/L BARU) page 6 of the attachement of book II

Peer Reviewer

Opinion: Agree

Comments: See Book II, Attachment, functional classification: Table 4 Government Expenditure by function, 2018-2023 (BELANJA PEMERINTAH PUSAT MENURUT FUNGSI, 2018-2023), page 4 of Annex Section economic classification: Table 5 Government expenditure by item, 2018-2023 (BELANJA PEMERINTAH PUSAT MENURUT JENIS, 2018-2022), page 5 of Annex Section) administrative classification: Table 6 Ministries/organizations expenditure, 2018-2023 (BELANJA KEMENTERIAN NEGARA/LEMBAGA, 2018-2023), page 6 of Annex Section)

Government Reviewer

Opinion: Agree

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 2023 Executive Budget Proposal (EBP), also titled "Buku II: Nota Keuangan Beserta RAPBN Tahun Anggaran 2023" (Book II: Financial Note and Executive Budget Proposal for 2023 Budget Year):

<https://anggaran.kemenkeu.go.id/api/Medias/75a2e5f9-cdc8-4576-8f88-5aa23008ee72>

Comment:

All programs, as answered in Question 20 are displayed starting from 2018

Peer Reviewer

Opinion: Agree

Comments: See Book II, Attachment, Table 7 Organizations/Ministry expenditure for each programs 2018-2023 (TABEL 7 BELANJA KEMENTERIAN NEGARA/LEMBAGA PER PROGRAM, 2018-2023)

Government Reviewer
Opinion: Agree

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 2023 Executive Budget Proposal (EBP), also titled "Buku II: Nota Keuangan Beserta RAPBN Tahun Anggaran 2023" (Book II: Financial Note and Executive Budget Proposal for 2023 Budget Year):

<https://anggaran.kemenkeu.go.id/api/Medias/75a2e5f9-cdc8-4576-8f88-5aa23008ee72>

Comment:

The EBP shows actual expenditure data since 2018 to 2021 as answered in Question 19.

Peer Reviewer

Opinion: Agree

Comments: all tables presented in the attachment range from 2018-2023

Government Reviewer

Opinion: Agree

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 2023 Executive Budget Proposal (EBP), also titled "Buku II: Nota Keuangan Beserta RAPBN Tahun Anggaran 2023" (Book II: Financial Note and Executive Budget Proposal for 2023 Budget Year):

<https://anggaran.kemenkeu.go.id/api/Medias/75a2e5f9-cdc8-4576-8f88-5aa23008ee72>

Comment:

The EBP has narrative discussions of revenue in 2022 by Category: Tax (Section 2.1.1, page 2-2 to 2-21), Non-Tax (Section 2.1.2, page 2-21 to 2-39), and Grants (Section 2.1.3, page 2-39 to 2-41). The document also shows summary of expenditure in 2022 for Tax, Non-Tax, and Grants category in Table 3 (page 3 of Annex Section).

Peer Reviewer

Opinion: Agree

Comments: It is clear. I checked the reference, and it is correct.

Government Reviewer

Opinion: Agree

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 2023 Executive Budget Proposal (EBP), also titled "Buku II: Nota Keuangan Beserta RAPBN Tahun Anggaran 2023" (Book II: Financial Note and Executive Budget Proposal for 2023 Budget Year):

<https://anggaran.kemenkeu.go.id/api/Medias/75a2e5f9-cdc8-4576-8f88-5aa23008ee72>

Comment:

Individual sources of revenue in 2022 are included in discussions and tables regarding revenues as answered in Question 25. However, 'Other' Tax and Non-Tax category amounted to 6.6% of the total revenue in 2022. 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 2-9, 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 Section 2.1.2.3 (starting on p. 2-31) and listed in Table 2.8. Unfortunately, Table 2.8 only shows the top 6 source of 'other' non-tax amounted to Rp47.5 Trillion, which is still the minority (2%) of the total amount of "PNBP Lainnya".

Peer Reviewer

Opinion: Agree

Comments: the outlook 2022 stated "other" revenue (IDR149013.4billion) is accounted 6.11% of total revenue of IDR2436.8778Trillion The detailed other revenue on the table 2.8 (page 2-33) is 47.5Trillion Thus, the unexplained other revenue is 101.51Trillion is 4.17% of total revenue of IDR2436.8778Trillion

Government Reviewer

Opinion: Agree

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 2023 Executive Budget Proposal (EBP), also titled "Buku II: Nota Keuangan Beserta RAPBN Tahun Anggaran 2021" (Book II: Financial Note and Executive Budget Proposal for 2023 Budget Year):

<https://anggaran.kemenkeu.go.id/api/Medias/75a2e5f9-cdc8-4576-8f88-5aa23008ee72>

Comment:

All revenue estimates in 2022 as explained in Answers for Question 25-26 displays the updated level as can be seen in the Annex Section

Peer Reviewer

Opinion: Agree

Comments: I confirm that the answer and the comment are correct.

Government Reviewer

Opinion: Agree

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 2023 Executive Budget Proposal (EBP), also titled "Buku II: Nota Keuangan Beserta RAPBN Tahun Anggaran 2023" (Book II: Financial Note and Executive Budget Proposal for 2023 Budget Year):

<https://anggaran.kemenkeu.go.id/api/Medias/75a2e5f9-cdc8-4576-8f88-5aa23008ee72>

Comment:

The EBP shows revenue data by category since 2018 to 2021 as answered in Question 25.

Peer Reviewer

Opinion: Agree

Comments: I confirm that the answer and the comment are correct. The EBP Book II, Table 2.8 (page 2-33) and TABEL 3 PENDAPATAN NEGARA. 2018-2023 (Attachement page 3) shows revenue data category since 2018, 2019, 2020, 2021 (BY-2), Outlook 2022 (BY-1), 2023 (BY)

Government Reviewer

Opinion: Agree

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 2023 Executive Budget Proposal (EBP), also titled "Buku II: Nota Keuangan Beserta RAPBN Tahun Anggaran 2023" (Book II: Financial Note and Executive Budget Proposal for 2023 Budget Year):

<https://anggaran.kemenkeu.go.id/api/Medias/75a2e5f9-cdc8-4576-8f88-5aa23008ee72>

Comment:

The EBP shows individual sources of revenue since 2018 to 2021 as answered in Question 26.

However, similar with answer in Question 26, 'Other' Tax and Non-Tax category for 2021 and below amounted around 8% 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 2-9, 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 Section 2.1.2.3 (starting on p. 2-31) 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: I confirm that the answer and the comment are correct. The EBP Book II, Table 2.8 (page 2-33) and TABEL 3 PENDAPATAN NEGARA. 2018-2023 (Attachement page 3) shows revenue data category since 2018, 2019, 2020, 2021 (BY-2), Outlook 2022 (BY-1), 2023 (BY) The 2021 (BY-2) other revenue is IDR152.5040Trillion (table 3 Attachement page 3) Explaine/detailed other revenue is IDR47.2Trillion (table 2.8 narative, page 2-33) Total revenue is IDR2011.3471Trillion Thus the unexplained other revenue is $(152.504-47.2)/2011.3471=0.05235$ or 5,23%

Government Reviewer**Opinion:** Agree

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 2023 Executive Budget Proposal (EBP), also titled "Buku II: Nota Keuangan Beserta RAPBN Tahun Anggaran 2023" (Book II: Financial Note and Executive Budget Proposal for 2023 Budget Year):

<https://anggaran.kemenkeu.go.id/api/Medias/75a2e5f9-cdc8-4576-8f88-5aa23008ee72>

Comment:

All revenue data since 2018 to 2021 as answered in Question 19 are actual level.

Peer Reviewer**Opinion:** Agree

Comments: I confirm that the answer and the comment are correct. The EBP Book II, Table 2.8 (page 2-33) and TABEL 3 PENDAPATAN NEGARA. 2018-2023 (Attachement page 3) shows revenue data category since 2018, 2019, 2020, 2021 (BY-2), Outlook 2022 (BY-1), 2023 (BY)

Government Reviewer**Opinion:** Agree

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 2023 Executive Budget Proposal (EBP), also titled "Buku II: Nota Keuangan Beserta RAPBN Tahun Anggaran 2023" (Book II: Financial Note and Executive Budget Proposal for 2023 Budget Year):
<https://anggaran.kemenkeu.go.id/api/Medias/75a2e5f9-cdc8-4576-8f88-5aa23008ee72>

Comment:

The EBP shows 2022 borrowing and debt information which includes total debt outstanding (Table 5.3 and 5.4, page 5-6 and 5-7), 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 3-23). 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 2022 can be found throughout the document, such as on Table 6.3 (page 6-21), but it is on the context of discussing financial risks. Other information includes government bond owners composition (Table 5.5, page 5-12).

However, some figures only shows data up to June 2022, 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 2022.

Peer Reviewer

Opinion: Agree

Comments: >total debt outstanding at the end of BY-1; Book II, tabel 5.3 PERKEMBANGAN OUTSTANDING UTANG PEMERINTAH BERDASARKAN JENIS INSTRUMEN, 2018-2022, page 5-6 >amount of net new borrowing required during BY-1; Book II, tabel 5.2 PEMBIAYAAN UTANG, 2018-2023, page 5-5 >interest payments on the debt; TABEL 5 BELANJA PEMERINTAH PUSAT MENURUT JENIS, 2018-2022 both domestic and foreign (attachment page 5) >interest rates on the debt instruments: absent >maturity profile of the debt: absent >whether it is domestic or external debt:

TABEL 5 BELANJA PEMERINTAH PUSAT MENURUT JENIS, 2018-2022 both domestic and foreign (attachment page 5)

Government Reviewer

Opinion: Agree

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 2023 Executive Budget Proposal (EBP), also titled "Buku II: Nota Keuangan Beserta RAPBN Tahun Anggaran 2023" (Book II: Financial Note and Executive Budget Proposal for 2023 Budget Year):

<https://anggaran.kemenkeu.go.id/api/Medias/75a2e5f9-cdc8-4576-8f88-5aa23008ee72>

Comment:

The debt figures as presented in Section 5.2.2.1 (page 5-4 to 5-19) and Table 10 (page 39) of Annex Section, shows actual outcomes since 2018 to 2021.

Peer Reviewer

Opinion: Agree

Comments: The 2022 (BY-1) is outlook, not actual. Thus it doesnot reflect the final number.

Government Reviewer

Opinion: Agree

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 2023 Executive Budget Proposal (EBP), also titled "Buku II: Nota Keuangan Beserta RAPBN Tahun Anggaran 2023" (Book II: Financial Note and Executive Budget Proposal for 2023 Budget Year):

<https://anggaran.kemenkeu.go.id/api/Medias/75a2e5f9-cdc8-4576-8f88-5aa23008ee72>

Accompanying document to the 2023 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://media.kemenkeu.go.id/getmedia/9de29092-7498-43a9-873b-b845699066fd/Buku-III-Himpunan-RKAKL-TA-2023.pdf?ext=.pdf>

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 2022, there are 248 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 2023 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 2.1.2.4, starting on page 2-36), on expenditure (see, for example, page 3-17), and financing/investment (starting on p. 5-19). Some BLUs are highlighted in various parts of the documents, such as BLU for Palm Oil Management Fund (page 2-36), BLUs which received additional investment fund from the government, and BLU for Education Fund Management (pages 2-36, 4-12, and 5-27). 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: I confirm the answer is correct. This core element (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?) of most BLUs are missing in the budget narrative.

Government Reviewer

Opinion: Agree

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, including both revenues and expenditures, 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 2023 Executive Budget Proposal (EBP), also titled "Buku II: Nota Keuangan Beserta RAPBN Tahun Anggaran 2023" (Book II: Financial Note and Executive Budget Proposal for 2023 Budget Year):

<https://anggaran.kemenkeu.go.id/api/Medias/75a2e5f9-cdc8-4576-8f88-5aa23008ee72>

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: I confirm that the answer is correct.

Government Reviewer

Opinion: Agree

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 2022 Executive Budget Proposal (EBP), also titled "Buku II: Nota Keuangan Beserta RAPBN Tahun Anggaran 2022" (Book II: Financial Note and Executive Budget Proposal for 2023 Budget Year):

<https://anggaran.kemenkeu.go.id/api/Medias/75a2e5f9-cdc8-4576-8f88-5aa23008ee72>

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 38) of Annex Section.

Peer Reviewer

Opinion: Agree

Comments: I confirm, the answer is correct. information on IGFT (history and estimate) took a whole length of naratives and quite detail.

Government Reviewer

Opinion: Agree

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 budget 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 2023 Executive Budget Proposal (EBP), also titled "Buku II: Nota Keuangan Beserta RAPBN Tahun Anggaran 2023" (Book II: Financial Note and Executive Budget Proposal for 2023 Budget Year):

<https://anggaran.kemenkeu.go.id/api/Medias/75a2e5f9-cdc8-4576-8f88-5aa23008ee72>

Comment:

Section 4.8 (starting on page 4-47) discusses the 2021 budget performance allocated for each region. This section displays the amount of allocation for each region (picture 4.4, page 4-51) including allocation per capita (picture 4.5, page 4-52), while highlighting some strategic output of the 2021 budget for each region. But this is not for 2023 budget.

Peer Reviewer

Opinion: Agree

Comments: I checked the comment, and confirm. The data displayed only by province.

Government Reviewer

Opinion: Agree

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:

No sources

Comment:

Peer Reviewer

Opinion: Agree

Comments: There is no specific informatin about the impacts on certain issue.

Government Reviewer

Opinion: Agree

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 2023 Executive Budget Proposal (EBP), also titled "Buku II: Nota Keuangan Beserta RAPBN Tahun Anggaran 2023" (Book II: Financial Note and Executive Budget Proposal for 2023 Budget Year):

<https://anggaran.kemenkeu.go.id/api/Medias/75a2e5f9-cdc8-4576-8f88-5aa23008ee72>

Comment:

Discussions on transfers to SOEs in 2023 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/portofolio/bumn>

In 2023 EBP, focus on SOE can be seen in Section 5 on Financing. Presentation on investment can be seen in Table 5.6 (page 5-20) or Table 10 of (page 39) 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 (starting on page 5-22), fund placement to SOEs for Covid-19's economic recovery program (starting on page 5-49), and loans to SOEs (Section 5.2.2.3, starting on page 5-41).

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 Tabel 3.6 on page 3-26 is for non-energy subsidy.

Peer Reviewer

Opinion: Agree

Comments: small correction, TABEL 5.6 PEMBIAYAAN INVESTASI, 2018-2022 (page 5-20) explaining the historical figure of transfer of investment to SOEs for the budget year, 2023, can be referred on TABEL 5.8 PEMBIAYAAN INVESTASI RAPBN TAHUN ANGGARAN 2023 (page 5-41)

Government Reviewer

Opinion: Agree

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 2023 Executive Budget Proposal (EBP), also titled "Buku II: Nota Keuangan Beserta RAPBN Tahun Anggaran 2023" (Book II: Financial Note and Executive Budget Proposal for 2023 Budget Year):

<https://anggaran.kemkenku.go.id/api/Medias/75a2e5f9-cdc8-4576-8f88-5aa23008ee72>

Comment:

There is no meaningful information on quasi-fiscal activities in 2023 EBP.

Peer Reviewer

Opinion: Agree

Comments: I confirm, I found no information regarding quasi-fiscal activities

Government Reviewer

Opinion: Agree

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 2023 Executive Budget Proposal (EBP), also titled "Buku II: Nota Keuangan Beserta RAPBN Tahun Anggaran 2023" (Book II: Financial Note and Executive Budget Proposal for 2023 Budget Year):

<https://anggaran.kemenkeu.go.id/api/Medias/75a2e5f9-cdc8-4576-8f88-5aa23008ee72>

Comment:

There is no specific section on financial assets. The EBP sometimes referring financial assets in the Financing section 5.2.2.1 (starting on page 5-4) 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: I confirm, there is no information regarding financial assets

Government Reviewer

Opinion: Agree

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 2023 Executive Budget Proposal (EBP), also titled "Buku II: Nota Keuangan Beserta RAPBN Tahun Anggaran 2023" (Book II: Financial Note and Executive Budget Proposal for 2023 Budget Year):

<https://anggaran.kemenkeu.go.id/api/Medias/75a2e5f9-cdc8-4576-8f88-5aa23008ee72>

Comment:

No information on nonfinancial assets is presented in 2023 EBP and its accompanying documents.

Peer Reviewer

Opinion: Agree

Comments: Indeed, there is no information on nonfinancial assets presentd in the document

Government Reviewer

Opinion: Agree

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/qfs/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 2023 Executive Budget Proposal (EBP), also titled "Buku II: Nota Keuangan Beserta RAPBN Tahun Anggaran 2023" (Book II: Financial Note and Executive Budget Proposal for 2023 Budget Year):

<https://anggaran.kemenkeu.go.id/api/Medias/75a2e5f9-cdc8-4576-8f88-5aa23008ee72>

Comment:

No information on arrears is presented in 2023 EBP and its accompanying documents.

Peer Reviewer

Opinion: Agree

Comments: I found no estimates on expenditure arrears

Government Reviewer

Opinion: Agree

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:

b. Yes, the core information is presented for all contingent liabilities.

Source:

The 2023 Executive Budget Proposal (EBP), also titled "Buku II: Nota Keuangan Beserta RAPBN Tahun Anggaran 2023" (Book II: Financial Note and Executive Budget Proposal for 2023 Budget Year):

<https://anggaran.kemenkeu.go.id/api/Medias/75a2e5f9-cdc8-4576-8f88-5aa23008ee72>

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.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the core information is presented for all contingent liabilities.

Comments: >a statement of purpose or policy rationale for each contingent liability: See Book II 5.2.2.4 Kewajiban Penjaminan, from page 5-45 to 5-51 >the new contingent liabilities for the budget year, such as new guarantees or insurance commitments proposed for the budget year: Book II, TABEL 5.10 ALOKASI ANGGARAN KEWAJIBAN PENJAMINAN, 2018-2023 page 5-51. There are some information on contingent liabilities for 2023 >the total amount of outstanding guarantees or insurance commitments at the end of the budget year: Book II, TABEL 5.10 ALOKASI ANGGARAN KEWAJIBAN PENJAMINAN, 2018-2023 page 5-51. There is total amount of contingent liabilities for each budget year (from 2018 to 2023)

Government Reviewer

Opinion: Agree

IBP Comment

Thank you to the peer reviewer for the comment. Answer is revised from "C" to "B" based on the reviewer's evidence. Note the difference with previous rounds of the survey, for example OBS 2019 when no total amount of contingent liabilities was presented for budget year 2019.

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/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.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 2023 Executive Budget Proposal (EBP), also titled "Buku II: Nota Keuangan Beserta RAPBN Tahun Anggaran 2023" (Book II: Financial Note and Executive Budget Proposal for 2023 Budget Year):

Comment:

No long-term projection can be found in EBP 2023

Peer Reviewer

Opinion: Agree

Comments: no long term projection

Government Reviewer

Opinion: Agree

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 2023 Executive Budget Proposal (EBP), also titled "Buku II: Nota Keuangan Beserta RAPBN Tahun Anggaran 2023" (Book II: Financial Note and Executive Budget Proposal for 2023 Budget Year):

<https://anggaran.kemenkeu.go.id/api/Medias/75a2e5f9-cdc8-4576-8f88-5aa23008ee72>

Accompanying document to the 2023 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://media.kemenkeu.go.id/getmedia/9de29092-7498-43a9-873b-b845699066fd/Buku-III-Himpunan-RKAKL-TA-2023.pdf?ext=.pdf>

Comment:

Total financial number of donor assistance can be found under "Penerimaan Hibah" or Grants in 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 in Section 2.1.3 and Section 2.2.3, 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 agree with the explanation in the comment.

Government Reviewer

Opinion: Agree

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://anggaran.kemenkeu.go.id/api/Medias/75a2e5f9-cdc8-4576-8f88-5aa23008ee72>

Comment:

Tax expenditures can be found on "Belanja Perpajakan" section starting on page 2-17, but the latest expenditure displayed is 2021.

Another information on Tax expenditure is also displayed in Table 3.6 (page 3-29) 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. The government does provide its own report on Tax Report, but it was published separately and not related to the EBP 2023

Peer Reviewer

Opinion: Agree

Comments: The explanation for tax expenditure can be found on book II from page 2-17 to 2-20. The full extent report on tax expenditure is on separate book that is not related to EBP2023, and can be downloaded from this link <https://fiskal.kemenkeu.go.id/publikasi/tax-expenditure-report>

Government Reviewer

Opinion: Agree

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 individual earmarked revenues and a narrative discussing the earmarks. If a narrative discussion is not included, but estimates for all individual 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 2023 Executive Budget Proposal (EBP), also titled "Buku II: Nota Keuangan Beserta RAPBN Tahun Anggaran 2023" (Book II: Financial Note and Executive Budget Proposal for 2023 Budget Year):

<https://anggaran.kemenkeu.go.id/api/Medias/75a2e5f9-cdc8-4576-8f88-5aa23008ee72>

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 (starting on page 3-71). Other reference can be found on the utility of Syariah Bond to finance infrastructure and Syariah finance (page 5-13).

Peer Reviewer

Opinion: Agree

Comments: In the discussion/narative section...there are some explanation and estimates (agregate) Revenues from Palm Oil Plantation earmarked to support infrastructure development in the plantation regions Revenues from Tobacco Duty earmarked to support health, welfare and law enforcement Revenues from forestry industry earmarked to support environmental protection and forestry

Government Reviewer

Opinion: Agree

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 2023 Executive Budget Proposal (EBP), also titled "Buku II: Nota Keuangan Beserta RAPBN Tahun Anggaran 2023" (Book II: Financial Note and Executive Budget Proposal for 2023 Budget Year):

<https://anggaran.kemenkeu.go.id/api/Medias/75a2e5f9-cdc8-4576-8f88-5aa23008ee72>

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://media.kemenkeu.go.id/getmedia/9de29092-7498-43a9-873b-b845699066fd/Buku-III-Himpunan-RKAKL-TA-2023.pdf?ext=.pdf>

Comment:

Some linkage between the 2023 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 2023 budget with government policy on several issues such as Education (Section 4.2), Health (Section 4.3), Social Protection (Section 4.4), Infrastructure (Section 4.5), Food Resilience (Section 4.6), Planning and Budgeting System Redesign (Section 4.7).

For other issues in other sections, the narratives do not always provide direct linkage with the proposed budget.

A matrix of achieved and expected output targets for each Ministry/Agency since 2018 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 2023.

Although it does not provide direct linkage, it does provide a picture of what target the government has achieved since 2018 and how will it try to achieve in 2023.

Peer Reviewer

Opinion: Agree

Comments: I confirm the answer, source, and comment are correct.

Government Reviewer

Opinion: Agree

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 2023 Executive Budget Proposal (EBP), also titled "Buku II: Nota Keuangan Beserta RAPBN Tahun Anggaran 2023" (Book II: Financial Note and Executive Budget Proposal for 2023 Budget Year):

<https://anggaran.kemenkeu.go.id/api/Medias/75a2e5f9-cdc8-4576-8f88-5aa23008ee72>

Accompanying document to the 2023 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://media.kemenkeu.go.id/getmedia/9de29092-7498-43a9-873b-b845699066fd/Buku-III-Himpunan-RKAKL-TA-2023.pdf?ext=.pdf>

The 2020-2024 Medium-Term Plan or known as "Rencana Pembangunan Jangka Menengah Nasional (RPJMN) 2020-2024" (accessed in 13 Juni 2023): https://perpustakaan.bappenas.go.id/e-library/file_upload/koleksi/migrasi-data-publikasi/file/RP_RKP/Dokumen%20RPJMN%202020-2024/Lampiran%201.%20Narasi%20RPJMN%202020-2024.pdf

The 2005-2025 Long-Term Plan or known as "Rencana Pembangunan Jangka Panjang Nasional (RPJPN) 2005-2025" (accessed in 13 Juni 2023): https://perpustakaan.bappenas.go.id/e-library/file_upload/koleksi/migrasi-data-publikasi/file/RP_RKP/RPJPN%202005-2025-english.pdf

Comment:

Narrative explanations in 2023 EBP has little linkage between the medium/long term goals with and the 2023 budget.

Book III: Budget Workplan, do not provide any linkage between multi-year policy with the 2023 budget.

Peer Reviewer

Opinion: Agree

Comments: indeed, there is only few information and explanation regarding policy and budget in relation with long term policy

Government Reviewer

Opinion: Agree

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 2023 Executive Budget Proposal (EBP), also titled "Buku II: Nota Keuangan Beserta RAPBN Tahun Anggaran 2023" (Book II: Financial Note and Executive Budget Proposal for 2021 Budget Year):

<https://anggaran.kemenkeu.go.id/api/Medias/75a2e5f9-cdc8-4576-8f88-5aa23008ee72>

Accompanying document to the 2023 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://media.kemenkeu.go.id/getmedia/9de29092-7498-43a9-873b-b845699066fd/Buku-III-Himpunan-RKAKL-TA-2023.pdf?ext=.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)

Peer Reviewer

Opinion: Agree

Comments: Non financial data indeed hardly present in the any of the EBP book. Those information present on document titled Rencana Kerja dan Anggaran (RKA) or Work and Budget Plan of each ministry. However, those data can be found in each ministry website for example: STATE SECRETARY: https://www.setneg.go.id/baca/index/rencana_kerja_anggaran MINISTRY OF ENERGY AND MINERAL RESOURCES:

<https://www.esdm.go.id/id/publikasi/rencana-kerja-dan-anggaran> COORDINATOR MINISTRY OF ECONOMY:

<https://www.ekon.go.id/publikasi/detail/5384/dipa-dan-rka-kemenko-perekonomian-tahun-2023>

Government Reviewer

Opinion: Agree

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 2023 Executive Budget Proposal (EBP), also titled "Buku II: Nota Keuangan Beserta RAPBN Tahun Anggaran 2023" (Book II: Financial Note and Executive Budget Proposal for 2023 Budget Year):

<https://anggaran.kemenkeu.go.id/api/Medias/75a2e5f9-cdc8-4576-8f88-5aa23008ee72>

Accompanying document to the 2023 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://media.kemenkeu.go.id/getmedia/9de29092-7498-43a9-873b-b845699066fd/Buku-III-Himpunan-RKAKL-TA-2023.pdf?ext=.pdf>

Comment:

The 2023 EBP includes nonfinancial output data for some programs. For example, statistics on outputs of infrastructure fund (Picture 3.1, page 3-88).

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 62) only displays "1 package" instead of defining the number of medicines or the beneficiaries of the procurement.

Peer Reviewer

Opinion: Agree

Comments: I confirm the answer and comment is correct.

Government Reviewer

Opinion: Agree

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 2023 Executive Budget Proposal (EBP), also titled "Buku II: Nota Keuangan Beserta RAPBN Tahun Anggaran 2023" (Book II: Financial Note and Executive Budget Proposal for 2023 Budget Year):

<https://anggaran.kemenkeu.go.id/api/Medias/75a2e5f9-cdc8-4576-8f88-5aa23008ee72>

Accompanying document to the 2023 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://media.kemenkeu.go.id/getmedia/9de29092-7498-43a9-873b-b845699066fd/Buku-III-Himpunan-RKAKL-TA-2023.pdf?ext=.pdf>

Comment:

All nonfinancial data have performance targets assigned to them. Buku II mostly include them in a narrative section (for example: the number of residents who get Guaranteed Childbirth, page 4-21) while some are being displayed in a visual form (For example: Picture 3.1, page 3-88).

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: I confirm the answer and comment is correct.

Government Reviewer

Opinion: Agree

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 for 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 2023 Executive Budget Proposal (EBP), also titled "Buku II: Nota Keuangan Beserta RAPBN Tahun Anggaran 2023" (Book II: Financial Note and Executive Budget Proposal for 2023 Budget Year):

<https://anggaran.kemenkeu.go.id/api/Medias/75a2e5f9-cdc8-4576-8f88-5aa23008ee72>

Accompanying document to the 2023 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://media.kemenkeu.go.id/getmedia/9de29092-7498-43a9-873b-b845699066fd/Buku-III-Himpunan-RKAKL-TA-2023.pdf?ext=.pdf>

Comment:

There are many discussions on policies targeting the impoverished population in the 2023 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 4-17), electric and fuel subsidy (page 3-24), or education aid (page 4-9).

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.

Peer Reviewer

Opinion: I choose not to review this question

Comments: The question 36 is about "alternative display" of policies to illustrate the financial impact of budget policies on different groups of citizens (by age, sex, region, income), and the answer: there is no alternative display. However, it does mean the policy for particular groups of people are absent. You can find here and there in the narratives regarding this policies and its expected impact, yet there is few reference to any group (by age, sex, income, region, etc). Those policies and budget and its expected impact are presented by conventional display (by function, economic, and administrative). For example >Fuel subsidy. it is intended for the poor, public transport sectors, and fishery sector. However, there is no information on how many of the poor are intended to receive this subsidy, or how many trucks and buses and ferries and trains intended to receive this subsidy, or how many fishing boats to receive this subsidy...there is also no information regarding sex, age, income, region of the intended beneficiaries. You can find this in the ministry of energy budget, ministry of transportation budget and ministry of fishery. >Health care insurance premium. there is information regarding how much budget for this policy, and it is clear that this is to support the poor. However, there is no clear explanation on the size, location, gender, etc of the expected beneficiaries. The budget for this can be found in ministry of health budget.

Government Reviewer

Opinion: Agree

IBP Comment

Thank you very much for the additional information from the peer reviewer; in our view this accords with a "D" response in Question 36 and a "B" response in Question 52.

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>

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.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, a detailed timetable is released to the public.

Comments: The law and regulatin mentioned in the answer and comment are sufficient. In addition, government also release the infographic time table : <https://fiskal.kemenkeu.go.id/informasi-publik/apbn?tahun=2023>

Government Reviewer

Opinion: Agree

IBP Comment

The peer reviewer's comment is well-noted, as is the addition of the link to the infographic time table. However, since both the infographic and the law do not give specific deadlines for submissions from other government entities, such as line ministries or subnational government, answer "B" is maintained.

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 2023 is also titled "Kebijakan Ekonomi Makro dan Pokok-Pokok Kebijakan Fiskal Tahun 2023" (Macroeconomic policies and Principles of Fiscal Policy for 2023):

https://fiskal.kemenkeu.go.id/files/kemppkf/file/1653025074_kemppkf2023.pdf

Comment:

The 2023 PBS contains numerous macroeconomic discussion which will be used as the basis of budget planning, except for the nominal GDP level. See, for example, Section 2.4 starting on page 71 on Macroeconomic Assumptions. Table 2 on page 77 shows inflation rate, real GDP growth, and interest rate of a 10-year bond.

Among others, additional macroeconomic information include exchange rate Rp/US\$, crude oil price, oil lifting and more.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: After I re-researched the documents mentioned by the researcher, it turned out that there were only inflation rates and interest rates. In this document, no data was found regarding real GDP growth and nominal GDP levels

Government Reviewer

Opinion: Agree

IBP Comment

Many thanks to the peer reviewer for the comment. In Table 2 on page 77, there appears to be a figure called "Pertumbuhan Ekonomi (%)" (Economic growth), which we take to be real GDP growth. Since no data can be found on nominal GDP levels, but information beyond the core is presented in the PBS, answer "B" is maintained.

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 2023 is also titled "Kebijakan Ekonomi Makro dan Pokok-Pokok Kebijakan Fiskal Tahun 2023" (Macroeconomic policies and Main Points of Fiscal Policy for 2023):
https://fiskal.kemenkeu.go.id/files/kemppkf/file/1653025074_kemppkf2023.pdf

Comment:

TSection 3.4 starting on page 147 details the state expenditure policy for 2023, as do Sections 5.1 and 5.2 starting on pages 224 and 225, respectively.

See also Table 15 starting on page 234 for expenditure ceilings for administrative units.

Peer Reviewer

Opinion: Agree

Comments: Expenditure policies and priorities are stated in the first paragraph of section 3.4 with the title State Expenditure Policy. total expenditure is written clearly on graph 60 page 147 section 3.4

Government Reviewer

Opinion: Agree

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:

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

Source:

Indonesia's Pre-Budget Statement for 2023 is also titled "Kebijakan Ekonomi Makro dan Pokok-Pokok Kebijakan Fiskal Tahun 2023" (Macroeconomic policies and Main Points of Fiscal Policy for 2023):
<https://fiskal.kemenkeu.go.id/publikasi/kem-ppkf>

Comment:

Section 3.3 starting on page 114 details the state revenue policy for 2023

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 3 (page 82).

We score this "B" because there does not seem to be much information beyond the core.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: After I re-searched the documents mentioned by the researcher, no data was found regarding an estimate of total revenue. In this section, there is only data regarding spending policies and priorities written in the first paragraph of section 3.3 page 114

Government Reviewer

Opinion: Agree

IBP Comment

Thank you very much to the peer reviewer for the comment. We can roughly calculate the estimate of total revenue in Table 3 (page 82), which presents total revenue by percent of GDP, because there is an "economic growth %" range in Table 2 (page 77) of between 5,3 - 5,9. However, given that this is only a rough calculation, answer is revised from "B" to "C".

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 2023 is also titled "Kebijakan Ekonomi Makro dan Pokok-Pokok Kebijakan Fiskal Tahun 2023" (Macroeconomic policies and Main Points of Fiscal Policy for 2023):
https://fiskal.kemenkeu.go.id/files/kemppkf/file/1653025074_kemppkf2023.pdf

Comment:

There is no meaningful information related to debt and borrowings in the 2023 PBS.

On page 194 the government presents a deficit figure for 2023, but as percentage of GDP. Since nominal GDP is not presented in the PBS, this cannot be calculated.

Peer Reviewer

Opinion: Agree

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

Government Reviewer

Opinion: Agree

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 2023 is also titled "Kebijakan Ekonomi Makro dan Pokok-Pokok Kebijakan Fiskal Tahun 2023" (Macroeconomic policies and Main Points of Fiscal Policy for 2023):
<https://fiskal.kemenkeu.go.id/publikasi/kem-ppkf>

Comment:

On Tabel 3 on page 82 expenditures are presented for 2024-2026 as percentage of GDP, but we cannot calculate these because we do not have the nominal GDP for 2024-2026 in the document.

Peer Reviewer

Opinion: Agree

Comments: it is clear. I'm inline with the researcher's comment

Government Reviewer

Opinion: Agree

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 2023 Enacted Budget is also titled "Buku II: Nota Keuangan Beserta Anggaran Pendapatan dan Belanja Negara Tahun Anggaran 2023 (Book II: Financial Memorandum and State Revenue and Expenditure Budget for 2023 Fiscal Year): <https://media.kemenkeu.go.id/getmedia/4d726514-8416-47db-ab51-49506bbcdaaa/Buku-II-Nota-Kuangan-APBN-2023.pdf?ext=.pdf>

Comment:

All 3 classification are included in the 2023 Enacted Budget.

Peer Reviewer

Opinion: Agree

Comments: it is clear. i have checked it. I'm inline with the researcher's comment

Government Reviewer

Opinion: Agree

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 2023 Enacted Budget is also titled "Buku II: Nota Keuangan Beserta Anggaran Pendapatan dan Belanja Negara Tahun Anggaran 2023" (Book II: Financial Memorandum and State Revenue and Expenditure Budget for 2023 Fiscal Year): <https://media.kemenkeu.go.id/getmedia/4d726514-8416-47db-ab51-49506bbcdaaa/Buku-II-Nota-Kuangan-APBN-2023.pdf?ext=.pdf>

Comment:

Classification by administrative unit can be found in Table 3.3 (page 3-18) and Table 6 (pages 6 through 8 of Annex 1), while its narrative can be found in Section 3.2.1.1 (starting on page 3-8).

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 3-40) and Table 4 (page 4) of Annex 1, while its narrative can be found in Section 3.2.1.2 (starting on page 3-38).

Peer Reviewer

Opinion: Agree

Comments: it is clear. i have checked. I'm inline with the researcher's comment

Government Reviewer

Opinion: Agree

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 2023 Enacted Budget is also titled "Buku II: Nota Keuangan Beserta Anggaran Pendapatan dan Belanja Negara Tahun Anggaran 2023" (Book II: Financial Memorandum and State Revenue and Expenditure Budget for 2023 Fiscal Year):

<https://media.kemenkeu.go.id/getmedia/4d726514-8416-47db-ab51-49506bbcdaaa/Buku-II-Nota-Keuangan-APBN-2023.pdf?ext=.pdf>

Comment:

Estimates for programs can be found in second part of Table 7 of the annex (starting on page 29 of the annex) and it includes all expenditures.

Peer Reviewer

Opinion: Agree

Comments: it is clear. i have checked. I'm inline with the researcher's comment

Government Reviewer

Opinion: Agree

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 2023 Enacted Budget is also titled “Buku II: Nota Keuangan Beserta Anggaran Pendapatan dan Belanja Negara Tahun Anggaran 2023” (Book II: Financial Memorandum and State Revenue and Expenditure Budget for 2023 Fiscal Year):
<https://media.kemenkeu.go.id/getmedia/4d726514-8416-47db-ab51-49506bbcdaaa/Buku-II-Nota-Keuangan-APBN-2023.pdf?ext=.pdf>

Comment:

Revenue estimates are presented by category. This can be seen in Table 2.1 (page 2-2) and Table 3 (page 3) of Annex 1. Narrative for Tax category can be found in Section 2.1.1, Non-Tax category in Section 2.1.2, and Grants in Section 2.1.3.

Peer Reviewer

Opinion: Agree

Comments: it is clear. i have checked. I'm inline with the researcher's comment

Government Reviewer

Opinion: Agree

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 2023 Enacted Budget is also titled “Buku II: Nota Keuangan Beserta Anggaran Pendapatan dan Belanja Negara Tahun Anggaran 2023” (Book II: Financial Memorandum and State Revenue and Expenditure Budget for 2023 Fiscal Year):
<https://media.kemenkeu.go.id/getmedia/4d726514-8416-47db-ab51-49506bbcdaaa/Buku-II-Nota-Keuangan-APBN-2023.pdf?ext=.pdf>

Comment:

Individual sources of revenue are identified and presented in Table 2.1 (page 2-2) and Table 3 (page 3) of Annex 1. More details of these individual sources are explained in Section 2.1.

Peer Reviewer

Opinion: Agree

Comments: it is clear. i have checked. I'm inline with the researcher's comment

Government Reviewer

Opinion: Agree

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 2023 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 2023 Fiscal Year):
<https://media.kemenkeu.go.id/getmedia/4d726514-8416-47db-ab51-49506bbcdaaa/Buku-II-Nota-Kuangan-APBN-2023.pdf?ext=.pdf>

Comment:

The 2023 Enacted Budget only includes information on net new borrowings and interest payments. Table 5.2 (page 5-5) and Table 10 (page 39) 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 3-23) 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 5-19), while narrative on interest payment can be found on page 3-20 to 3-23.

Peer Reviewer

Opinion: Agree

Comments: Existing government debt outstanding data is only presented until 2022. see table 5.3 section 5.2.2.1 Debt Financing

Government Reviewer

Opinion: Agree

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:

b. The Citizens Budget provides the core information.

Source:

Citizens Budget for 2023 Executive Budget Proposal (EBP):
<https://media.kemenkeu.go.id/getmedia/6439fa59-b28e-412d-adf5-e02fdd9e7f68/Informasi-APBN-TA-2023.pdf?ext=.pdf>

Comment:

See Revenue totals on page 10 and expenditure totals starting on page 17, both with a decent level of disaggregation. Policies are discussed throughout, with a thematic budget starting on page 22.

Macroeconomic assumptions are presented on page 7

Contact information may be considered to provided in the form of a QR code and link at the end of the citizens budgets which asks for feedback from citizens

There is lots of additional detail and infographics, which is why an "A" answer was chosen

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. The Citizens Budget provides information, but it excludes some core elements.

Comments: There is no detailed contact information for residents to follow up on. scan the barcode on the last page, the content is only a survey of public satisfaction with the citizen budget that has been made by the Ministry of finance which is only a one-way communication

Government Reviewer

Opinion: Agree

IBP Comment

Many thanks to the peer reviewer for the comment. After further discussion, answer is revised from "A" to "B". The QR code and link at the end of the Citizens Budget is mainly geared towards collecting feedback on the document itself and does not offer space for general questions or follow-up (i.e. there is no e-mail, phone number or chat option in the CB or on the website where the CB is posted that allows for citizens to expect a response). Given the abundance of information beyond the core in the Indonesian Citizens Budget, but this lack of contact information, answer "B" is most appropriate.

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://media.kemenkeu.go.id/getmedia/6439fa59-b28e-412d-adf5-e02fdd9e7f68/Informasi-APBN-TA-2023.pdf?ext=.pdf>

Comment:

The Citizens Budget are primarily disseminated through online means. It can be found on their website. The Citizens Budget were not disseminated through newspaper or any other media.

Peer Reviewer

Opinion: Agree

Comments: it is clear. i have checked. I'm inline with the researcher's comment

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. A Citizens Budget is published by using at least two, but less than three, means of dissemination, but no other dissemination efforts are undertaken by the executive.

Comments: Beside online dissemination, Ministry of Finance c.q. DG Budget has also been promoting the budget (including citizen budget) through offline activity in form of public education/dissemination, specifically for student and college student

<https://www.instagram.com/p/CmOqLGZBxCc/?igshid=MWZjMTM2ODFkZg==> <https://www.instagram.com/reel/Cbzdh4qpPpO/?igshid=MWZjMTM2ODFkZg==>

[igshid=MWZjMTM2ODFkZg==](https://www.instagram.com/reel/Cbzdh4qpPpO/?igshid=MWZjMTM2ODFkZg==)

IBP Comment

Thank you very much to the government reviewer for the comment; the links posted relating to Budget Goes to Campus are extremely helpful.

However, since we cannot find a specific link to the citizens budget on Instagram, and since hard copies of the citizens budget presented only to students would not necessarily reach the largest possible share of the population (additionally, we cannot verify this distribution), answer "C" is maintained.

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 2023 Enacted Budget (EB):

<https://media.kemenkeu.go.id/getmedia/6439fa59-b28e-412d-adf5-e02fdd9e7f68/Informasi-APBN-TA-2023.pdf?ext=.pdf>

Comment:

In 2022, one of the mechanisms found for the Ministry of Finance to identify public’s requirement in the citizens budget is in 2022 Enacted Budget’s (EB) Citizens Budget, which 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: I have tried directly filling in the survey link by scanning the barcode on the final page of Citizen Budget. In the end there are several questions about how important the information contained in the citizen budget is and what forms of information are interesting to appear in the citizen budget

Government Reviewer

Opinion: Agree

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 2023 Executive Budget Proposal (EBP):

<https://kic2.kemenkeu.go.id/kms/knowledge/advertorial-informasi-apbn-2023-500c8c76/detail/>

Citizens Budget for 2023 Enacted Budget (EB):

<https://anggaran.kemenkeu.go.id/api/Medias/70f5d235-fc01-4780-8b90-15220512bb64>

Citizens Budget for 2022 Mid-Year Review (MYR):

The MYR citizens version can be seen just before Bab I in the Mid-Year Review Document itself (pages 13-14 in the PDF, but not numbered in the document): <https://anggaran.kemenkeu.go.id/api/Medias/c6b2691d-bb87-4ec1-9e5d-cf91a8baa46c>

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: i have checked. I'm inline with the researcher's comment

Government Reviewer

Opinion: Agree

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 May 2022 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/informasi-publik/keuangan-negara/apbn-kita>

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

May 2022 APBN KiTA: <https://media.kemenkeu.go.id/getmedia/08dc4dec-f7b4-476a-bf52-8a05a55140f9/APBNKiTA-Mei-2022.pdf?ext=.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 80 of APBN KiTA for May 2022. Another in-Year Reports, i-Accounts, also only present expenditure by economic classification.

Peer Reviewer

Opinion: Agree

Comments: i have checked. I'm inline with the researcher's comment

Government Reviewer

Opinion: Agree

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:

Administrative classification
Economic classification

Source:

The May 2022 edition of In-Year Reports (IYR). The IYR is called APBN KiTa, short for "APBN Kinerja dan Fakta" (State Budget Performance and Facts):
<https://media.kemenkeu.go.id/getmedia/08dc4dec-f7b4-476a-bf52-8a05a55140f9/APBNKITA-Mei-2022.pdf?ext=.pdf>

Comment:

See answer for Question 68a.

Peer Reviewer

Opinion: Agree

Comments: i have checked. I'm inline with the researcher's comment

Government Reviewer

Opinion: Agree

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:

d. No, the In-Year Reports do not present actual expenditures by program.

Source:

The May 2022 edition of In-Year Reports (IYR). The IYR is called APBN KiTa, short for "APBN Kinerja dan Fakta" (State Budget Performance and Facts):
<https://media.kemenkeu.go.id/getmedia/08dc4dec-f7b4-476a-bf52-8a05a55140f9/APBNKITA-Mei-2022.pdf?ext=.pdf>

Comment:

Every month, APBN KiTa provides only a small information on actual expenditures for programs.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. No, the In-Year Reports do not present actual expenditures by program.

Comments: on page 77, the central government spending section only presents government spending based on economic classification, not based

on spending programs

Government Reviewer

Opinion: Agree

IBP Comment

Thank you very much to the peer reviewer for the comment. On further examination, we can see that the In-Year Reports provide some information on programs (for example, see mention of the Smart Indonesia Program - Program Indonesia Pintar) on page 81 of the sample report, but actual expenditures for these programs are difficult to find. Answer is revised from "C" to "D".

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 May 2022 edition of In-Year Reports (IYR). The IYR is called APBN KiTa, short for "APBN Kinerja dan Fakta" (State Budget Performance and Facts):

<https://media.kemenkeu.go.id/getmedia/08dc4dec-f7b4-476a-bf52-8a05a55140f9/APBNKITA-Mei-2022.pdf?ext=.pdf>

Comment:

Comparisons are made with the same period the previous year. See, for example, pages 17-19 and pages 77-82.

Peer Reviewer

Opinion: Agree

Comments: i have checked. I'm inline with the researcher's comment

Government Reviewer

Opinion: Agree

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 May 2022 edition of In-Year Reports (IYR). The IYR is called APBN KiTa, short for "APBN Kinerja dan Fakta" (State Budget Performance and Facts):

<https://media.kemenkeu.go.id/getmedia/08dc4dec-f7b4-476a-bf52-8a05a55140f9/APBNKITA-Mei-2022.pdf?ext=.pdf>

Comment:

In May 2022 edition of APBN KiTA, the items for revenue are described in narrative form by category. See starting on page 51 for tax revenue and page 69 for non-tax revenue. Note that there are tables too, but some are blurry. Other APBN KiTA displays similar layout.

Peer Reviewer

Opinion: Agree

Comments: i have checked. I'm inline with the researcher's comment

Government Reviewer

Opinion: Agree

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 May 2022 edition of In-Year Reports (IYR). The IYR is called APBN KiTa, short for "APBN Kinerja dan Fakta" (State Budget Performance and Facts):

<https://media.kemenkeu.go.id/getmedia/08dc4dec-f7b4-476a-bf52-8a05a55140f9/APBNKITA-Mei-2022.pdf?ext=.pdf>

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

Comment:

Individual sources of revenue are identified and explained in every APBN KiTa, although it is hard to tell sometimes because of the narrative format. In the I-Accounts, this is easier to see. Note that the "other" category in I-Accounts is typically more than 3%, so we choose "B".

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.

Comments: There are two types of individual tax receipts in the document. first, income tax. Second, value-added tax. In 2022, the total amount of realized tax revenue will reach 567 trillion. total income tax revenue reached 373 trillion, then value-added tax reached 192 trillion

Government Reviewer

Opinion: Agree

IBP Comment

Many thanks to the peer reviewer for the comment on taxes. Given that the "other" category in I-Accounts is typically more than 3% of the total, we cannot score this question any higher than "B" by Open Budget Survey methodology.

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 2022 edition of In-Year Reports (IYR). The IYR is called APBN KiTa, short for "APBN Kinerja dan Fakta" (State Budget Performance and Facts):

<https://media.kemenkeu.go.id/getmedia/08dc4dec-f7b4-476a-bf52-8a05a55140f9/APBNKITA-Mei-2022.pdf?ext=.pdf>

Comment:

Similar with answers in Question 70, comparisons are made with the same period in the previous year. See starting on page 51 for tax revenue and page 69 for non-tax revenue.

Peer Reviewer

Opinion: Agree

Comments: i have checked. I'm inline with the researcher's comment

Government Reviewer

Opinion: Agree

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 May 2022 edition of In-Year Reports (IYR). The IYR is called APBN KiTa, short for "APBN Kinerja dan Fakta" (State Budget Performance and Facts):

<https://media.kemenkeu.go.id/getmedia/08dc4dec-f7b4-476a-bf52-8a05a55140f9/APBNKITA-Mei-2022.pdf?ext=.pdf>

Comment:

The In-Year Reports shows at least two estimates. See, for example, page 92 for a nice breakdown of debt financing.

Interest payments as well as deficit can be found in the I-Accounts.

However, the total debt stock as of the month in question cannot be found.

Peer Reviewer

Opinion: Agree

Comments: i have checked. I'm inline with the researcher's comment

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, all three estimates related to government borrowing and debt are presented.

Comments: The debt stock as of the month can be seen in page in the link below: APBN Kita Edisi Mei 2022 page 94-96

<https://media.kemenkeu.go.id/getmedia/08dc4dec-f7b4-476a-bf52-8a05a55140f9/APBNKITA-Mei-2022.pdf?ext=.pdf> APBN Kita Edisi September 2022 page 100-103

IBP Comment

Many thanks to the government reviewer for the comment. We have checked and based on the government's source, we have revised the answer from "B" to "A".

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 May 2022 edition of In-Year Reports (IYR). The IYR is called APBN KiTa, short for "APBN Kinerja dan Fakta" (State Budget Performance and Facts):

<https://media.kemenkeu.go.id/getmedia/08dc4dec-f7b4-476a-bf52-8a05a55140f9/APBNKITA-Mei-2022.pdf?ext=.pdf>

Comment:

Scoring this "D" as we cannot find the total debt stock in the document, only the foreign and domestic flows (withdrawals).

Peer Reviewer

Opinion: Agree

Comments: i have checked. I'm inline with the researcher's comment

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the core information is presented for the composition of the total actual debt outstanding.

Comments: The total debt stock can be seen in page 94 <https://media.kemenkeu.go.id/getmedia/08dc4dec-f7b4-476a-bf52-8a05a55140f9/APBNKITA-Mei-2022.pdf?ext=.pdf>

IBP Comment

Thank you very much to the government reviewer for the comment. On further examination, we revise the answer from "D" to "C" as the total debt outstanding, as well as some information on whether it is foreign or domestic, can be found on page 94.

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 2022 Mid Year Review (MYR) is also titled "Laporan Pemerintah Tentang Pelaksanaan APBN Semester Pertama Tahun Anggaran 2022" (Government Report on State Budget Execution in First Semester of 2022 Fiscal year):

<https://anggaran.kemenkeu.go.id/api/Medias/c6b2691d-bb87-4ec1-9e5d-cf91a8baa46c>

Comment:

The Mid-Year Review (MYR) document has an updated macroeconomic forecast covering all indicators except for nominal GDP, and it includes a discussion describing the differences with the latest enacted version. Table 2.1.1 (page 2-7) presents the actual macroeconomic indicator by mid-year, while Table 3.1.1 (page 3-6) presents the updated forecasts until the end of the fiscal year 2022.

Narrative explanation for each indicator until the end of the first semester can be seen in Section 2.1 (page 2-1 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 have checked. I'm inline with the researcher's comment

Government Reviewer

Opinion: Agree

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 2022 Mid Year Review is also titled "Laporan Pemerintah Tentang Pelaksanaan APBN Semester Pertama Tahun Anggaran 2022" (Government Report on State Budget Execution in First Semester of 2022 Fiscal year):
<https://anggaran.kemenkeu.go.id/api/Medias/c6b2691d-bb87-4ec1-9e5d-cf91a8baa46c>

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 (starting on page 2-33) and 2.4 (starting on page 2-60). Meanwhile, discussion on upcoming plan for the next semester can be seen in Section 3.3.1 (starting on page 3-11) and 3.4 (starting on page 3-19).

Peer Reviewer

Opinion: Agree

Comments: i have checked. I'm inline with the researcher's comment

Government Reviewer

Opinion: Agree

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 2022 Mid Year Review is also titled "Laporan Pemerintah Tentang Pelaksanaan APBN Semester Pertama Tahun Anggaran 2022" (Government Report on State Budget Execution in First Semester of 2022 Fiscal year):
<https://anggaran.kemenkeu.go.id/api/Medias/c6b2691d-bb87-4ec1-9e5d-cf91a8baa46c>

Comment:

Presentation of expenditure in administrative classification can be seen on Table 2.3.2 (page 2-45) 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 (starting on page 2-35) for actual numbers and Section 3.3.1 (starting on page 3-11) for next semester plan.

Presentation of expenditure in functional classification can be seen on Table 2.3.5 (page 2-55) for actual numbers, Table 3.3.7 (page 3-16) 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 (starting on page 2-55) for actual numbers and Section 3.3.2 (starting on page 3-16) 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 earlier in the document.

Peer Reviewer

Opinion: Agree

Comments: i have checked. I'm inline with the researcher's comment

Government Reviewer

Opinion: Agree

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 2022 Mid Year Review is also titled "Laporan Pemerintah Tentang Pelaksanaan APBN Semester Pertama Tahun Anggaran 2022" (Government

Report on State Budget Execution in First Semester of 2022 Fiscal year):
<https://anggaran.kemenkeu.go.id/api/Medias/c6b2691d-bb87-4ec1-9e5d-cf91a8baa46c>

Comment:

Presentation of expenditure in administrative classification can be seen on Table 2.3.2 (page 2-45) 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 (starting on page 2-35) for actual numbers and Section 3.3.1 (starting on page 3-11) for next semester plan.

Presentation of expenditure in functional classification can be seen on Table 2.3.5 (page 2-55) for actual numbers, Table 3.3.7 (page 3-16) 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 (starting on page 2-55) for actual numbers and Section 3.3.2 (starting on page 3-16) 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 earlier in the document.

Peer Reviewer

Opinion: Agree

Comments: i have checked. I'm inline with the researcher's comment

Government Reviewer

Opinion: Agree

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 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 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 2022 Mid Year Review is also titled "Laporan Pemerintah Tentang Pelaksanaan APBN Semester Pertama Tahun Anggaran 2022" (Government Report on State Budget Execution in First Semester of 2022 Fiscal year):

<https://anggaran.kemenkeu.go.id/api/Medias/c6b2691d-bb87-4ec1-9e5d-cf91a8baa46c>

Comment:

Table 5 (page 5-15) of Annex section presents expenditures for all individual programs.

Peer Reviewer

Opinion: Agree

Comments: i have checked. I'm inline with the researcher's comment

Government Reviewer

Opinion: Agree

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 2022 Mid Year Review is also titled "Laporan Pemerintah Tentang Pelaksanaan APBN Semester Pertama Tahun Anggaran 2022" (Government Report on State Budget Execution in First Semester of 2022 Fiscal year):
<https://anggaran.kemenkeu.go.id/api/Medias/c6b2691d-bb87-4ec1-9e5d-cf91a8baa46c>

Comment:

Revenue estimates have been updated and explanation has been provided. Tax revenue estimates can be seen in Table 2.2.1 (page 2-14) for actual numbers and non-tax revenue estimates can be seen in Table 2.2.2 (page 2-24) for actual numbers. These, along with updated estimates for the year, are summarized in Table 2 (page 2) of Annex. Narrative discussion can be seen in Section 2.2 (starting on page 2-13) for first semester, and Section 3.2 (starting on page 3-6) for the upcoming semester

Peer Reviewer

Opinion: Agree

Comments: i have checked. I'm inline with the researcher's comment

Government Reviewer

Opinion: Agree

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/api/Medias/c6b2691d-bb87-4ec1-9e5d-cf91a8baa46c>

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 revenue estimates can be seen in Table 2.2.1 (page 2-14) for actual numbers and non-tax revenue estimates can be seen in Table 2.2.2 (page 2-24) for actual numbers. Grants category can be seen in Graph 2.2.19 (page 2-32) for actual numbers.

See also Table 3.2.1 (page 3-7) for next semester projection of tax revenue and Table 3.2.2 (page 3-8) for next semester projection for non-tax revenue.

Peer Reviewer

Opinion: Agree

Comments: i have checked. I'm inline with the researcher's comment

Government Reviewer

Opinion: Agree

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 2022 Mid Year Review is also titled "Laporan Pemerintah Tentang Pelaksanaan APBN Semester Pertama Tahun Anggaran 2022" (Government Report on State Budget Execution in First Semester of 2022 Fiscal year):
<https://anggaran.kemenkeu.go.id/api/Medias/c6b2691d-bb87-4ec1-9e5d-cf91a8baa46c>

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 (starting on page 2-13) for delivery progress, and Section 3.2 (starting on page 3-6) 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 6.6% of the total updated revenue which is beyond the threshold require to answer "A".

Note that there is a small explanation of "other" tax revenue on page 2-19 and a breakdown of some "other" non-tax revenue in Table 2.2.3 on page 2-27 (accounting for 25,400 miliar rupiah). There was no explanation of prognosis for Semester II other tax revenue, but section 3.2.2.3 explains prognosis for Semester II for non-tax revenue (accounting for 63,902.9 miliar rupiah). It is possible these explanations could account for enough detail to score an "A", but it is a close call.

Peer Reviewer

Opinion: Agree

Comments: However, items under 'others' for Tax and Non-Tax accounts for 6.6% of the total updated revenue which is beyond the threshold require to answer "A".

Government Reviewer

Opinion: Agree

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 2022 Mid Year Review is also titled "Laporan Pemerintah Tentang Pelaksanaan APBN Semester Pertama Tahun Anggaran 2022" (Government Report on State Budget Execution in First Semester of 2022 Fiscal year):

<https://anggaran.kemenkeu.go.id/api/Medias/c6b2691d-bb87-4ec1-9e5d-cf91a8baa46c>

Comment:

Summary of debt financing can be found in Table 7 (page 17 in the annex) under "Pembiayaan Utang". See narratives on Section 2.5.2.1 (starting on page 2-71) and Section 3.5.2.1 (starting on page 3-23).

Interest payments are found in Tabel 4 (page 4 of the annex) - see page 2-47 and 3-13 for narrative.

The 10-year SUN bond interest rate has been updated (see page 3-4, including narrative).

However, MYR does not give information on total debt burden, maturity profile or whether the total debt is domestic or foreign (the only description is of withdrawals or payments on domestic or foreign debt).

Peer Reviewer

Opinion: Agree

Comments: i have checked. I'm inline with the researcher's comment

Government Reviewer

Opinion: Agree

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 2021 Year-End Report (YER) is also titled: Laporan Keuangan Pemerintah Pusat Tahun Anggaran 2021" (Central Government Financial Report for 2021 Fiscal Year). This report is marked as 'Audited':

https://www.bpk.go.id/assets/files/lkpp/2021/lkpp_2021_1655193674.pdf

Comment:

See first table (pages 1-3 in the document, 33-35 in the PDF) in first section (LAPORAN REALISASI APBN) for expenditures and actual outcomes. See narrative starting on page 55 in the document (93 in the PDF).

Peer Reviewer

Opinion: Agree

Comments: i have checked. I'm inline with the researcher's comment

Government Reviewer

Opinion: Agree

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 2021 Year-End Report (YER) is also titled: Laporan Keuangan Pemerintah Pusat Tahun Anggaran 2021" (Central Government Financial Report for 2021 Fiscal Year). This report is marked as 'Audited':

https://www.bpk.go.id/assets/files/lkpp/2021/lkpp_2021_1655193674.pdf

Comment:

See Tabel 9 on page 56 for economic classification and Table 10 on page 59 for functional classification.

Peer Reviewer

Opinion: Agree

Comments: i have checked. I'm inline with the researcher's comment

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

Comments: The expenditure estimate by administrative classification is presented in the link below (Lampiran page L.12-L.28)

https://bit.ly/LKPP2021_Audited

IBP Comment

Many thanks to the government for the additional evidence. Based on the link provided by the government reviewer, answer is revised from "B" to "A".

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:

Economic classification

Functional classification

Administrative classification

Source:

The 2021 Year-End Report (YER) is also titled: Laporan Keuangan Pemerintah Pusat Tahun Anggaran 2021" (Central Government Financial Report for 2021 Fiscal Year). This report is marked as 'Audited':

https://www.bpk.go.id/assets/files/lkpp/2021/lkpp_2021_1655193674.pdf

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: All classification present in the report -Catatan Atas Laporan Keuangan – Penjelasan Pos-Pos LRA Functional classification:

Belanja Pemerintah Pusat Menurut Fungsi - page 113 Administrative classification: Belanja Pemerintah Pusat Menurut Organisasi/Bagian Anggaran - page 112 Economic classification: Belanja Pemerintah Pusat Menurut Jenis Belanja - page 114-131

Comments: All classification present in the report -Catatan Atas Laporan Keuangan – Penjelasan Pos-Pos LRA Functional classification: Belanja Pemerintah Pusat Menurut Fungsi - page 113 Administrative classification: Belanja Pemerintah Pusat Menurut Organisasi/Bagian Anggaran - page 112 Economic classification: Belanja Pemerintah Pusat Menurut Jenis Belanja - page 114-131

Government Reviewer

Opinion: Disagree

Suggested Answer: The expenditure estimate by administrative classification is presented in the link below (Lampiran page L.12-L.28)
https://bit.ly/LKPP2021_Audited

Comments: The expenditure estimate by administrative classification is presented in the link below (Lampiran page L.12-L.28)
https://bit.ly/LKPP2021_Audited

IBP Comment

Thank you very much to the reviewers. Answer has been revised up to include administrative classification as well.

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 2021 Year-End Report (YER) is also titled: Laporan Keuangan Pemerintah Pusat Tahun Anggaran 20" (Central Government Financial Report for 2021 Fiscal Year). This report is marked as 'Audited':
https://www.bpk.go.id/assets/files/lkpp/2021/lkpp_2021_1655193674.pdf21

Comment:

No expenditures by programs are presented.

Peer Reviewer

Opinion: Agree

Comments: i have checked. I'm inline with the researcher's comment

Government Reviewer

Opinion: Agree

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 2021 Year-End Report (YER) is also titled: Laporan Keuangan Pemerintah Pusat Tahun Anggaran 2021" (Central Government Financial Report for 2021 Fiscal Year). This report is marked as 'Audited':

https://www.bpk.go.id/assets/files/lkpp/2021/lkpp_2021_1655193674.pdf

Comment:

See first table (pages 1-3 in the document, 33-35 in the PDF) in first section (LAPORAN REALISASI APBN) for revenues and actual outcomes. See narrative starting on page 50 in the document (88 in the PDF).

Peer Reviewer

Opinion: Agree

Comments: See books Catatan Atas Laporan Keuangan Tabel 8. Realisasi Pendapatan Negara dan Hibah Tahun Anggaran 2021 dan 2020 (dalam triliun Rupiah) - page 51 You can find the whole naratives on revenue here: B. PENJELASAN ATAS POS-POS LAPORAN REALISASI APBN - Page 97-108

Government Reviewer

Opinion: Agree

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 2021 Year-End Report (YER) is also titled: Laporan Keuangan Pemerintah Pusat Tahun Anggaran 2021" (Central Government Financial Report for 2019 Fiscal Year). This report is marked as 'Audited':

https://www.bpk.go.id/assets/files/lkpp/2021/lkpp_2021_1655193674.pdf

Comment:

See, for example, Table 8 on page 51 in the document (89 in the PDF).

Peer Reviewer

Opinion: Agree

Comments: See books Catatan Atas Laporan Keuangan Tabel 8. Realisasi Pendapatan Negara dan Hibah Tahun Anggaran 2021 dan 2020 (dalam triliun Rupiah) - page 51 You can find the whole naratives on ALL revenue here: B. PENJELASAN ATAS POS-POS LAPORAN REALISASI APBN - Page 97-108

Government Reviewer

Opinion: Agree

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 2021 Year-End Report (YER) is also titled: Laporan Keuangan Pemerintah Pusat Tahun Anggaran 2021" (Central Government Financial Report for 2021 Fiscal Year). This report is marked as 'Audited':

https://www.bpk.go.id/assets/files/lkpp/2021/lkpp_2021_1655193674.pdf

Comment:

The YER shows individual sources of all revenue.

Peer Reviewer

Opinion: Agree

Comments: See books Catatan Atas Laporan Keuangan Tabel 8. Realisasi Pendapatan Negara dan Hibah Tahun Anggaran 2021 dan 2020 (dalam triliun Rupiah) - page 51 You can find the whole narratives on ALL revenue here: B. PENJELASAN ATAS POS-POS LAPORAN REALISASI APBN - Page 97-108

Government Reviewer

Opinion: Agree

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 2021 Year-End Report (YER) is also titled: Laporan Keuangan Pemerintah Pusat Tahun Anggaran 2021" (Central Government Financial Report for 2021 Fiscal Year). This report is marked as 'Audited':
https://www.bpk.go.id/assets/files/lkpp/2021/lkpp_2021_1655193674.pdf

Comment:

See, for example, Table 12 on page 61 on budget deficit (proxy for net new borrowing), including original and updated estimates, and surrounding narrative; Table 13 on page 63 on debt financing (original and updated estimates, and surrounding narrative).

Interest payments can be found on the first table on page 1, with narrative later (see page 118).

See also section B.2.2. Belanja Negara where original estimate of interest rate (suku bunga SBN 10 tahun) and actual outcome is noted.

We cannot find total debt burden, maturity profile, and whether the total debt is domestic or external in the document

Peer Reviewer

Opinion: Agree

Comments: additional comment maturity profile of the debt; E.2.1.2.7 Beban Pembayaran Kewajiban Utang - page 362 whether the debt is domestic or external: CALK - page 291

Government Reviewer

Opinion: Agree

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 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 2021 Year-End Report (YER) is also titled: Laporan Keuangan Pemerintah Pusat Tahun Anggaran 2021" (Central Government Financial Report for 2021 Fiscal Year). This report is marked as 'Audited':
https://www.bpk.go.id/assets/files/lkpp/2021/lkpp_2021_1655193674.pdf

Comment:

Peer Reviewer

Opinion: Agree

Comments: additional comment >The central government's total debt burden at the end of the budget year: Absent >maturity profile of the debt; E.2.1.2.7 Beban Pembayaran Kewajiban Utang - page 362 >whether the debt is domestic or external: CALK - page 291

Government Reviewer
Opinion: Agree

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 "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. 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 2021 Year-End Report (YER) is also titled: Laporan Keuangan Pemerintah Pusat Tahun Anggaran 2021" (Central Government Financial Report for 2021 Fiscal Year). This report is marked as 'Audited':
https://www.bpk.go.id/assets/files/lkpp/2021/lkpp_2021_1655193674.pdf

Comment:

Table 4 (page 40) presents the macroeconomic assumptions which can be differentiated between the actual outcome and the original assumptions for economic growth and inflation. See also section B.2.2. Belanja Negara where original estimate of interest rate (suku bunga SBN 10 tahun) and actual outcome is noted. Tabel 12 on page 61 presents original and actual nominal GDP.

Finally, see narrative starting on page 16 in the document, 54 in the PDF (Section A.2.1). The section also includes discussion on other economic indicators and select welfare indicators.

Peer Reviewer

Opinion: Agree

Comments: I checked the document, I confirm the answer is correct

Government Reviewer

Opinion: Agree

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 2021 Year-End Report (YER) is also titled: Laporan Keuangan Pemerintah Pusat Tahun Anggaran 2021" (Central Government Financial Report for 2021 Fiscal Year). This report is marked as 'Audited':

https://www.bpk.go.id/assets/files/lkpp/2021/lkpp_2021_1655193674.pdf

Comment:

Peer Reviewer

Opinion: Agree

Comments: i have checked. I'm inline with the researcher's comment

Government Reviewer

Opinion: Agree

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 2021 Year-End Report (YER) is also titled: Laporan Keuangan Pemerintah Pusat Tahun Anggaran 2021" (Central Government Financial Report for 2021 Fiscal Year). This report is marked as 'Audited':

https://www.bpk.go.id/assets/files/lkpp/2021/lkpp_2021_1655193674.pdf

Comment:

https://www.bpk.go.id/assets/files/lkpp/2021/lkpp_2021_1655193674.pdf

Peer Reviewer

Opinion: Agree

Comments: I cannot find any non financial data in the YER

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, but a narrative discussion is not included.

Comments: The non-financial data are presented in page 5-7 End Year Report (LKPP 2021)

IBP Comment

Many thanks to the government reviewer for the additional evidence. While some nonfinancial assets are presented on the cited page, they are the financial value of the assets (not, for example, the number of buildings and structures). Score is maintained at "D".

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:

d. No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.

Source:

The 2021 Year-End Report (YER) is also titled: Laporan Keuangan Pemerintah Pusat Tahun Anggaran 2021" (Central Government Financial Report for 2019 Fiscal Year). This report is marked as 'Audited':
https://www.bpk.go.id/assets/files/lkpp/2021/lkpp_2021_1655193674.pdf

Comment:

Peer Reviewer

Opinion: Agree

Comments: I cannot find any non financial data in the YER

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, but a narrative discussion is not included.

Comments: The non-financial data are presented in page 5-7 End Year Report (LKPP 2021)

IBP Comment

Many thanks to the government reviewer for the additional evidence. While some nonfinancial assets are presented on the cited page, they are the financial value of the assets (not, for example, the number of buildings and structures). Score is maintained at "D".

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 2021 Year-End Report (YER) is also titled: Laporan Keuangan Pemerintah Pusat Tahun Anggaran 2021" (Central Government Financial Report for 2021 Fiscal Year). This report is marked as 'Audited':
https://www.bpk.go.id/assets/files/lkpp/2021/lkpp_2021_1655193674.pdf

Comment:

There are no estimates which shows funds on policies for the most impoverished.

Peer Reviewer

Opinion: Agree

Comments: Only information on the amount of budget realisation/actual spending (for example, health insurance premium payment, subsidies, etc), but no information regarding any target group

Government Reviewer

Opinion: Agree

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 2021 Year-End Report (YER) is also titled: Laporan Keuangan Pemerintah Pusat Tahun Anggaran 2021" (Central Government Financial Report for 2021 Fiscal Year). This report is marked as 'Audited':
https://www.bpk.go.id/assets/files/lkpp/2021/lkpp_2021_1655193674.pdf

Comment:

Some sections show references of extra-budgetary activities such as investment to BLU (original estimates and actual outcomes - see table on page 132); or original and actual estimates of the education development fund (see B.2.4.1.8. Dana Pengembangan Pendidikan Nasional on page 137). References to BLUs can also be seen all across the document.

Peer Reviewer

Opinion: Agree

Comments: I checked the document, I confirm the answer is correct

Government Reviewer

Opinion: Agree

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 2021 Year-End Report (YER) is also titled: "Laporan Keuangan Pemerintah Pusat Tahun Anggaran 2021" (Central Government Financial Report for 2021 Fiscal Year). This report is marked as 'Audited':
https://www.bpk.go.id/assets/files/lkpp/2021/lkpp_2021_1655193674.pdf

Comment:

The YER document was published after being Audited. Thus, the report includes the Auditor's Opinion as well. The Financial Statement is completed with Budget Delivery Report, Balance Sheet, Operational Report, Cash Flow Statement, and Equity Change Report, before providing narrative and details for each accounting posts.

Peer Reviewer

Opinion: Agree

Comments: it is clear, i have checked. I'm inline with the researcher's comment

Government Reviewer

Opinion: Agree

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 (<https://www.issai.org/pronouncements/issai-100-fundamental-principles-of-public-sector-auditing/>) 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:

The 2021 Financial Audit:

https://www.bpk.go.id/assets/files/lkpp/2021/lkpp_2021_1655193674.pdf

The 2021 Reports on Investigations of Compliance

https://www.bpk.go.id/assets/files/lkpp/2021/lkpp_2021_1655193773.pdf

BPK 2022 Annual Report, which includes reference to performance audits:

https://www.bpk.go.id/assets/files/annual_report/2023/annual__2023_1678862729.pdf

Comment:

The SAI conducts all three audits. The financial audit includes an executive summary and an audited YER. Meanwhile, compliance auditing was released separately but published alongside the financial audit. See BPK 2022 Annual Report for reference to performance audits.

Peer Reviewer

Opinion: Agree

Comments: main portal for those reports: https://www.bpk.go.id/laporan_hasil_pemeriksaan#

Government Reviewer

Opinion: Agree

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 2021 Audit Reports:

https://www.bpk.go.id/assets/files/lkpp/2021/lkpp_2021_1655192913.pdf

The 2021 Audit Reports:

https://www.bpk.go.id/assets/files/lkpp/2021/lkpp_2021_1655193674.pdf

Comment:

According to the executive summary of the 2021 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: I checked the document, I agree with the researcher's answer and comment

Government Reviewer

Opinion: Agree

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 2021 Audit Reports:

https://www.bpk.go.id/assets/files/lkpp/2021/lkpp_2021_1655192913.pdf

The 2021 Audit Reports:

https://www.bpk.go.id/assets/files/lkpp/2021/lkpp_2021_1655193674.pdf

Comment:

From the table on page 185-186 in the YER, it looks like some but not all BLUs are audited.

Peer Reviewer

Opinion: Agree

Comments: I checked the document, I agree with the researcher's answer and comment

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. All extra-budgetary funds within the SAI's mandate have been audited.

Comments: All BLU (extra budgetary unit) financial report are part of/included in the line ministries/supervising ministries, which is subjected to the audit SAI. It means that their financial report are also audited alongside the ministry/agency. Moreover, LKPP 2021 provides more detail information compared to LKPP 2019 (i.e Page 185-186). Therefore we suggest the score remain "a"

IBP Comment

Many thanks to the government reviewer for the comment. On further examination, given the government's evidence and based on further discussion with the peer reviewer, score is revised from "B" to "A". For instance, page 186 explains that article 27 paragraph 8 of Government Regulation No. 23 of 2005 mandates that all BLUs must be audited by the Supreme Audit Agency (BPK). Furthermore, BPK member letter Number 3/S/IV-XV/02/2019 states that each BLU can hire a Public Accounting Firm (KAP) to obtain an opinion on its financial management. As of December 31, 2021, there were 252 Work Units within the government designated as BLUs, coming from 21 Ministries/Institutions. As of May 23, 2022, there were 44 BLUs that were still in the process of being audited by KAP, meaning that 208 BLUs had been audited.

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 2021 Audit Reports:
https://www.bpk.go.id/assets/files/lkpp/2021/lkpp_2021_1655192913.pdf

Comment:

The Annual audit report includes an executive summary.

Peer Reviewer

Opinion: Agree

Comments: You can download the executive summary also from here: https://www.bpk.go.id/laporan_hasil_pemeriksaan#

Government Reviewer

Opinion: Agree

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:

c. Yes, the executive reports publicly on some audit findings.

Source:

No sources.

Comment:

There is no public information on what steps the executive has taken to address audit findings.

Peer Reviewer

Opinion: Agree

Comments: There is no explanation on steps it has taken to address audit findings

Government Reviewer

Opinion: Disagree

Suggested Answer: b. Yes, the executive reports publicly on most audit findings.

Comments: Government through Ministry of Finance stated that several steps has been taken to address the audit findings

<https://wartapemeriksa.bpk.go.id/?p=36279> <https://nasional.kontan.co.id/news/sri-mulyani-pemerintah-berkomitmen-tindaklanjuti-temuan-bpk-dalam-lkpp-2021>

IBP Comment

Thank you to the government reviewer for the comment. Based on the provided evidence, answer is revised from "D" to "C".

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 2022:
<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: each year, there are four reports of executive actions compilations to address audit recommendations. Those reports are > Summary List of Follow-Up Monitoring Results for Recommendations from the Examination of the Central Government Audit Report (IHPS) | Year 2021 >Summary List of Follow-Up Monitoring Results for Recommendations from the Examination of Regional Government Audit Report (IHPS) Year 2021. >Summary List of Follow-Up Monitoring Results for Recommendations from the Examination of State-Owned Enterprises (BUMN) Audit Report (IHPS) | Year 2021. >Summary List of Follow-Up Monitoring Results for Recommendations from the Examination of Other Institutions Audit Report (IHPS) | Year 2021.

Government Reviewer

Opinion: Agree

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: <https://puskajianggaran.dpr.go.id/> (accessed in 29 March 2023)

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): https://upload.wikimedia.org/wikipedia/commons/9/92/UU_17_2014.pdf (accessed on 29 March 2023)

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 - <https://peraturan.bpk.go.id/Home/Details/132019/perpres-no-26-tahun-2020>). 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 agree with the answer and comment

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, there is an IFI, but either its independence is not set in law or its staffing and resources, including funding, are insufficient to carry out its tasks.

Comments: On preparing the budget, especially during the PBS, Ministry of Finance has been taking into account inputs on macroeconomic forecast from international financial institutions, such World Bank, IMF, and ADB https://www.youtube.com/watch?v=ASr_vcyWwBM minute 28.00

IBP Comment

Many thanks to the government reviewer for their comment; this is a great practice. However, since IFIs 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", we cannot score this question anything other than a "D".

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 : <https://fiskal.kemenkeu.go.id/publikasi/kem-ppkf?x=1>(accessed on 29 March 2023)

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.

Peer Reviewer

Opinion: Agree

Comments: I agree with the answer and comment

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the IFI publishes its own macroeconomic or fiscal forecast.

Comments: The macroeconomic/fiscal forecast can be accessed in the link below <https://www.imf.org/en/News/Articles/2022/03/22/pr2284-imf-executive-board-concludes-2022-article-iv-consultation-with-indonesia>

IBP Comment

Many thanks to the government reviewer for their comment; it is a good practice to take into account the macroeconomic forecasts of external organizations like the IMF. However, since IFIs 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", we cannot score this question anything other than a "D".

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: <https://puskajianggaran.dpr.go.id/> (accessed in 29 March 2023)

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 agree with the answer and comment

Government Reviewer

Opinion: Agree

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:

Peer Reviewer

Opinion: Agree

Comments: There is no IFI

Government Reviewer

Opinion: Agree

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 :

<https://peraturan.bpk.go.id/Home/Download/31132/UU%20Nomor%2017%20Tahun%202003.pdf>

(accessed on 30 March 2023)

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.

Peer Reviewer

Opinion: Agree

Comments: I confirm that the researchers answer and comment are correct

Government Reviewer

Opinion: Agree

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:

<https://katadata.co.id/agustiyanti/finansial/62faf15e2beb6/jokowi-akan-pidato-nota-keuangan-rapbn-2023-hari-ini-ini-bocorannya>, (accessed 30 march, 2023)

<https://www.thejakartapost.com/business/2022/08/17/govt-prepares-for-turmoil-with-prudent-2023-budget.html>, (accessed 30 march, 2023)

Comment:

The 2023 EBP was submitted to the parliament during a public plenary session on 16 August 2023, more than four months before the start of the 2023 fiscal year.

Peer Reviewer

Opinion: Agree

Comments: The EBP submission to the parliament was live streamed in TVs and online medias (for example, https://www.youtube.com/watch?v=3Cv11-K_GAs)

Government Reviewer

Opinion: Agree

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:

<https://www.cnnindonesia.com/ekonomi/20220929165911-532-854364/dpr-sahkan-rapbn-2023-jadi-uu> (accessed on 30 March 2023)

Comment:

The EBP was approved by the parliament on 29 September 2022, 3 months before the beginning of the 2023 fiscal year.

Peer Reviewer

Opinion: Agree

Comments: another media coverage: <https://www.kemenkeu.go.id/informasi-publik/publikasi/berita-utama/UU-APBN-2023-Disahkan>
<https://www.cnbcindonesia.com/news/20220929142903-4-375966/tok-dpr-setujui-apbn-jokowi-2023-senilai-rp3061-triliun>

Government Reviewer

Opinion: Agree

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 30 March 2023):
<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 agree with the researcher comment

Government Reviewer

Opinion: Agree

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 2023 EBP. The article mentioned some changes from the proposed version (in Bahasa Indonesia, accessed on 30 March 2023):

<https://bisnis.tempo.co/read/1638960/banggar-dpr-dan-sri-mulyani-sepakati-rapbn-2023-defisit-rp-5982-triliun>

Comment:

News outlets have reported the progress and adjustment to the 2023 EBP. For example, the link to the news attached in the source box above mentioned a 2.46 Trillion Rupiah increase in revenue compared to what has been proposed 19,4 Trillion

Peer Reviewer

Opinion: Agree

Comments: i have checked. I'm inline with the researcher's comment

Government Reviewer

Opinion: Agree

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:

<https://www.dpr.go.id/akd/index/id/Tentang-Badan-Anggaran>

<https://berkas.dpr.go.id/akd/dokumen/BANGGAR-98-017f873212674ef3838bdd7555294347.pdf> (published January 2023)

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 2023 EBP, the Budget Committee can examine the EBP starting from 14 August 2022 when it was initially proposed (more than one month before adoption in 29 September 2022). They have reported their discussion results during plenary sessions on 30 August until 27 September 2022, and those reports are published. The reports included findings and recommendations, but are published after the budget is enacted.

Peer Reviewer

Opinion: Agree

Comments: indeed, the reports published after the budget is enacted.

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, a specialized budget or finance committee had less than one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.

Comments: The official Youtube channel of Indonesian Legislative (DPR) broadcast the discussion between government (Ministry of Finance) and

Legislature during the EBP hearing (Pemandangan Umum Fraksi). During this process, public can witness the examination process by the legislature <https://www.youtube.com/watch?v=POs1ET1O8Hw>

IBP Comment

Many thanks to the government reviewer for the reference to the official YouTube channel of the Indonesia legislature. Unfortunately, the government's link is to a session in 2021, and we cannot find a recorded hearing from 2022. Answer is maintained at "C".

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 1 and 8 September 2022 held by Commission V on 2023 EBP discussion (accessed on 06 April 2023):

<https://berkas.dpr.go.id/akd/dokumen/K5-14-90333e278902f3e8827a9b5f0bc76db7.pdf> (does not appear to contain findings and recommendations)

<https://berkas.dpr.go.id/akd/dokumen/K5-23-c12bf4e4da6b85dd9eeb85fb9c65a44.pdf> (published in January 2023)

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 2023 EBP, the committees had more than one month to examine EBP which they started on 16 August 2022, when the EBP was proposed, until 29 September 2022 when the EBP was approved.

Peer Reviewer

Opinion: Agree

Comments: the discussion are reported in the parliament website, yet there is no report on the content of the discussion. Rarely the documents published. when it published, only after the budget is enacted.

Government Reviewer

Opinion: Agree

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:

c. Yes, a committee examined in-year implementation, but it did not publish any report with findings and recommendations.

Source:

Examples of meetings by Commission V to examine in-year implementation of the ministry/agency they supervised (accessed on 06 April 2023): <https://berkas.dpr.go.id/akd/dokumen/K5-23-86363e4e5aa5cac9e2be48c458bcb775.pdf>

Comment:

Each committee has the authority to examine in-year implementation of the ministry/agency they supervised regularly (more than three times).

Peer Reviewer

Opinion: Agree

Comments: i have checked. I'm inline with the researcher's comment

Government Reviewer

Opinion: Agree

IBP Comment

Please note that on the legislative website (<https://www.dpr.go.id/akd/index/id/Risalah-Rapat-Komisi-V>) there is no report on the supervision of financial implementation. The website only lists the minutes of the coordination meeting, which is why this question scores "C".

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:

In Law No. 17/2003 on state finance article 27 paragraph 3, we could find that :

(3) Adjustment of the State Budget with developments and / or changes in circumstances is discussed together DPR with the Central Government in the framework of preparing forecasts for changes to the APBN the relevant fiscal year, if it occurs:

- a. macroeconomic developments that are not in accordance with the assumptions used in the APBN;
- b. changes in the principles of fiscal policy;
- c. conditions that have caused a shift in the budget between units organization, inter-activities, and types of expenditure;
- d. circumstances that cause more than the previous year's budget balance to be used for ongoing budget financing

the law could be seen in this link http://www.bpk.go.id/assets/files/storage/2013/12/file_storage_1386152419.pdf

Comment:

However, we score this "D" given the "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".

Peer Reviewer

Opinion: Agree

Comments: i have checked. I'm inline with the researcher's comment

Government Reviewer

Opinion: Agree

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 06 April 2023):

<https://peraturan.bpk.go.id/Home/Download/31132/UU%20Nomor%2017%20Tahun%202003.pdf>

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, we score this "D" given the "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".

Peer Reviewer

Opinion: Agree

Comments: i have checked. I'm inline with the researcher's comment. the mentioned government regulation was meant to deal with covid19 situation. It was not supposed to be permanent. Yet, it has not been revoked.

Government Reviewer

Opinion: Agree

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 06 April 2023):

<https://peraturan.bpk.go.id/Home/Download/31132/UU%20Nomor%2017%20Tahun%202003.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, we score this "D" given the "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".

Peer Reviewer

Opinion: Agree

Comments: The government regulation in lieu of law was meant to be temporary, as a by pass to deal with the rigidity of budgeting process during covid19 pandemic. Yet, while pandemic is over, government has not revoked it

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. The executive obtains approval from the legislature prior to reducing spending below enacted levels, but is not required to do so by law or regulation.

Comments: In 2022, government propose the adjustment on the enacted budget of 2022 to legislative and become the basis of Presidential Regulation number 98/2022. This process was conducted based on Budget Law number 6/2021 article 42 section 1, regarding Budget 2022, which allow government to reduce or increase the budget with the approval of legislative

IBP Comment

Thank you to the government reviewer for the comment. Yes, it is true that Article 42 section 1 explains that the Government can take anticipatory measures with the approval of the House of Representatives. The anticipation in question can be in the form of budget reductions or additions. This anticipatory step can only be taken when the country is in a state of emergency and in 2022, Indonesia was still in a state of emergency/pandemic condition. Thus, even though the government's budget adjustment in 2022 was, in a sense, "pre-approved" by the House of Representatives through the Budget Law, since the adjustment itself was not submitted to the legislature prior to spending reductions, answer is maintained at "D".

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:

c. Yes, a committee examined the Audit Report on the annual budget, but it did so after the report had been available for more than six months or it did not publish any report with findings and recommendations.

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 14 April 2023):

<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: Disagree

Suggested Answer:

c. Yes, a committee examined the Audit Report on the annual budget, but it did so after the report had been available for more than six months or it did not publish any report with findings and recommendations.

Comments: The Audit report published by the supreme audit by the end of may The parliament approved the implementation report of the budget usually in September. The examination took more than 3 months, less than 6 months, but there is no report published. Thus I prefer the answer to be "c" ref: <https://www.dpr.go.id/berita/detail/id/46450/t/Disahkan+di+Paripurna%2C+RUU+P2APBN+Resmi+Jadi+Undang-Undang>

Government Reviewer

Opinion: Agree

IBP Comment

Many thanks to the peer reviewer for the comment. After further discussion with the peer reviewer, although the link provided is from 2023 (not the survey year of 2022), please note that based on Law No.13 of 2003 concerning State Finance, the DPR examines the APBN Bill no later than 2 months before the end of the relevant fiscal year. This confirms that parliament usually approves the budget implementation report in September. Answer is revised from "D" to "C".

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 14 April 2023): 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 14 April 2023): <https://peraturan.bpk.go.id/Home/Download/29819/UU%20Nomor%2015%20Tahun%202006.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: The parliament took a step further, by publishing the candidates in mass media prior selection process and appointment to obtain public input. ref: <https://ekonomi.bisnis.com/read/20230328/9/1641178/14-nama-lolos-calon-anggota-bpk-deputi-komisioner-ojk-hingga-direktur-pwc>

Government Reviewer

Opinion: Agree

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 14 April 2023):

<https://peraturan.bpk.go.id/Home/Download/29819/UU%20Nomor%2015%20Tahun%202006.pdf>

Comment:

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

Under the situations in Article 19, the parliament needs to approve the President's decision, so answer "A" applies."

Peer Reviewer

Opinion: Agree

Comments: Im inline with the researchers interpretation of the law. However, it is important to note that the dismissal of the BPK head/member is carried out by the president through a presidential decree after obtaining a dismissal proposal from the legislature and the BPK itself.

Government Reviewer

Opinion: Agree

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 14 April 2023):
<https://peraturan.bpk.go.id/Home/Download/29819/UU%20Nomor%2015%20Tahun%202006.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.

http://web.archive.org/web/20210403134724/https://www.bpk.go.id/assets/files/attachments/attach_page_1581990588.pdf

Peer Reviewer

Opinion: Agree

Comments: Im inline with the researchers interpretation of the law

Government Reviewer

Opinion: Agree

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 14 April 2023): <https://peraturan.bpk.go.id/Home/Download/29819/UU%20Nomor%2015%20Tahun%202006.pdf>

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: Im inline with the researchers interpretation of the law

Government Reviewer

Opinion: Agree

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 14 April 2023):

<https://peraturan.bpk.go.id/Home/Download/29819/UU%20Nomor%2015%20Tahun%202006.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.

<https://www.bpk.go.id/news/observasi-kertas-kerja-pemeriksaan-dan-temui-stakeholders-bpk-sai-polandia-norwegia-dan-estonia-selesaikan-field-work-ii-peer-review-bpk-tahun-2019>

Peer Reviewer

Opinion: Agree

Comments: Im inline with the researchers interpretation of the law

Government Reviewer

Opinion: Agree

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:

<https://www.bpk.go.id/news/bpk-submits-audit-reports-on-financial-statements-of-central-government-for-fiscal-year-of-2021-to-dpd>

Comment:

Peer Reviewer

Opinion: Agree

Comments: I never heard of it. And the news (<https://www.bpk.go.id/news/bpk-submits-audit-reports-on-financial-statements-of-central-government-for-fiscal-year-of-2021-to-dpd>) showed that SAI present their audit results to the Leaders of Regional House of Representatives (DPD) in June 2022. Assuming the OBS process started in early 2023, it is well less than 12 months.

Government Reviewer

Opinion: Agree

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 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:
<https://peraturan.bpk.go.id/Home/Download/30429/UU%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 2022 Musrenbang in the national level which was held on thursday, April 28, 2022 both virtual and offline. <https://www.bappenas.go.id/berita/musrenbangnas-2022-dalam-rangka-penyusunan-rkp-2023-peningkatan-produktivitas-untuk-transformasi-ekonomi-yang-inklusif-dan-berkelanjutan-kBB7U>

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: indeed, the event was ceremonial, more-or-less like announcement. the event was labelled as public consultation, yet, audience is limited to participate in the event, and less likely to voice their oppinion in the event.

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on the budget.

Comments: In 2022, Ministry of Finance conducted public consultation (online) on budget bill by inviting scholars and practitioner as the speakers. This activity was aimed to receive inputs from the speakers and also viewers (including NGO) regarding the budget bill <https://www.youtube.com/watch?v=ybf93bsUhJE>

IBP Comment

Many thanks to the government reviewer for the comment. The online public consultation linked above - part of the Budget Goes to Campus - was a great event, and an improvement since previous rounds of the survey as the event took place about a month before the budget bill was submitted to the legislature. The Ministry of Finance requested direct input from each scholar and practitioners on the draft 2023 State Budget Law, and viewers could ask questions directly through the chat box on the right side of the YouTube video display. However, given that the executive exercised discretion in who was allowed to provide input (the invited scholars and practitioners), answer score "C" is maintained.

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:

No sources

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: The Musrenbang process is designed as a bottom up process. And the degree of participation is decreasing while the process getting to higher level. The higher the level, the lower the participation. Highest level, lowest participation.

Government Reviewer

Opinion: Agree

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 29 May 2023). The portal has a menu to gather input from the public: https://musrenbang.jakarta.go.id/public_musrenbang/home

Example of integrated Musrenbang in subnational level, for Surabaya City through a web portal (accessed on 29 May 2023).

https://eplanning.surabaya.go.id/sumbang_saran/

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.

Peer Reviewer

Opinion: Agree

Comments: I agree with the answer and the comment

Government Reviewer

Opinion: Agree

IBP Comment

After further discussion with the peer reviewer, please find this additional information on E-musrenbang Surabaya City: E-musrenbang Surabaya City is a national development planning system that requires the Local Government to prepare a Regional Government Work Plan (RKPD) to function as a regional planning document for a period of 1 year. Every resident of the city of Surabaya can provide proposed activity programs to the Surabaya city regional planning agency through online applications and websites specifically designed to accommodate community aspirations. Furthermore, the community can monitor their aspirations through the website <http://musrenbang.surabaya.go.id/>. But unfortunately this website can only be accessed at certain times when the musrenbang is held.

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 29 May 2023):

<http://web.archive.org/web/20220828111904/https://peraturan.bpk.go.id/Home/Download/68679/Perpres%2076%202013.pdf>

LAPOR! platform for the public to provide their inputs (accessed on 29 May 2023): <https://www.lapor.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 29 May 2023): <https://www.kemkes.go.id/article/view/13010100012/pengaduan-masyarakat-dan-pelayanan-publik.html>

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/inputs 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.

Opinion: Disagree

Suggested Answer:

d. The requirements for a "c" response or above are not met.

Comments: I never heard of the executive uses participation mechanisms during the budget implementation phase. Usually, once enacted, executive will ignore most things and focus on implementing the workplan (and spending). All those channels explained by the comments are channel for complain to the government in general, and not specifically about budget implementation. You can complain through those channel if you were denied of a certain public service. Those channels are not for public participation in monitoring budget implementation

Government Reviewer

Opinion: Agree

IBP Comment

The peer reviewer's comments are well-noted. However, please note that the online mechanism is open to anyone and is used by the government consistently to track and improve quality of public services, which is about efficient use of budget resources. Common complaints shown on LAPOR are infrastructure, civil service staffing, and National Health Care, all of which have budgetary implications. For consistency across countries, score is maintained at "B".

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:

No sources

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: I choose not to review this question

Comments: I never heard the executive use participation mechanisms (through which the public can provide input in monitoring the implementation of the annual budget) being implemented in Indonesia. However, it does not mean the people, or certain groups, cannot provide input to the government during budget implementation. At local level, where people can easily reach lowest level government officials, their inputs usually being ignored by the officials. Only if criminal acts took place, such as indication of corruptions by officials during budget implementation, government paid attention to the people since they afraid that the people will file report to the law enforcement agencies (police)

Government Reviewer

Opinion: Agree

IBP Comment

Please see IBP comment in Question 128.

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/>

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".

See some examples from the past:

<https://www.menpan.go.id/site/publikasi/unduh-dokumen/buku/category/548-laporan-tahunan-pengelolaan-sistem-pengelolaan-pengaduan-pelayanan-publik-nasional-sp4n-lapor>

<https://ppid.setkab.go.id/wp-content/uploads/2023/02/Laporan-SP4N-LAPOR-Sekretariat-Kabinet-Tahun-2022-2.pdf>

Peer Reviewer

Opinion: I choose not to review this question

Comments: I would prefer to disagree. Unfortunately, I am not sure with my argument and I have no evidence... that's why I choose not to review this question. I think the channel mentioned above, the LAPOR, do not qualified as participatory means where executive can interact with citizen. You can use the channel to make report, to voice your concern, etc. Yet, the interaction is very limited. Usually the related officials or institutions will respond by saying that your voice has been heard and properly responded...but there is no guarantee that they actually do what you expect them to do...and there is no way to check it

Government Reviewer

Opinion: Agree

IBP Comment

Please see IBP comment in Question 128.

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 there 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 29 May 2023). 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 29 May 2023): <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"). Thesummary 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: I choose not to review this question

Comments: My experiences using the SP4N-LAPOR! platform to file complains or to report about public service delivery, I got information on (at least) Constraints, Intended outcomes, Process and timeline. However, I never use it to complain or to report about budget implementation. Unlike during budget formulation stage where people can participate and provide inputs through the musrenbang (deliberative planning and budgeting meeting) and attending public hearings and even attend (passive) the budget discussion in the parliaments (municipal and provincial), I never heard any formal channel where you can provide input during budget implementation.

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Comprehensive information is provided in a timely manner prior to citizens engagement only prior to one of the two phases (formulation OR implementation).

Comments: Ministry of Finance has conducted several public participation targeting the students and college students (DJA Menyapa and Budget Goes to Campus), in order to collect inputs and feedback from the public https://www.instagram.com/p/CmYx_A5hFUx/?igshid=MzRIODBiNWFIZA <https://www.instagram.com/p/CmOqLGZBxCc/?igshid=MzRIODBiNWFIZA>

IBP Comment

IBP update: Please note that the first website mentioned (<https://musrenbangnas.bappenas.go.id/>) is available only for a limited time. It serves to accommodate proposals from the community regarding strategic issues and development programs collected from the wider community during the musrenbang process. After the musrenbang process is complete, this site is no longer accessible to the public. Regarding the government reviewer's comment, the Budget Goes to Campus events are great ones. However, we cannot find that the provided links contain information about the objectives, scope, constraints, expected results, and/or the process and schedule for implementing the activity. Regarding the peer reviewer's comment, please see IBP comment in Question 128.

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:

The following is a summary result for the 2022 Musrenbang in the national level which was held virtually and offline.

<https://www.bappenas.go.id/berita/musrenbangnas-2022-dalam-rangka-penyusunan-rkp-2023-peningkatan-produktivitas-untuk-transformasi-ekonomi-yang-inklusif-dan-berkelanjutan-kBB7U>

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.

Peer Reviewer

Opinion: Agree

Comments: I agree with the comment. While people input has been taken by lowest level government during the annual planning and budgeting event, there is no guarantee that higher level government will take it too. Higher level governments always have reasons and excuses to drop your advice or demand or input due to limited budget or any other reasons. Most of the time, only very few suggestions or input accepted and accommodated. The rest (and the most) are gone in the way higher up to central government.

Government Reviewer

Opinion: Agree

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 take 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:

No 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: I choose not to review this question

Comments: Sorry, as explained before, the span lapor is not a proper, nor dedicated, formal channel to allow citizen to participate, or provide input, in monitoring the implementation of the annual budget

Government Reviewer

Opinion: Agree

IBP Comment

Please see IBP comment in Question 128.

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 <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: The musrenbang held by village government, the move upward to higher level government. And off course, the specific time dates are to be determined locally by local government planning agency. However, there are periods in the calendar when the village musrenbang (deliberative planning and budgeting meeting) shall take place, the sub district musrenbang, the municipal level musrenbang, and so on. The procedure is very long.

Government Reviewer

Opinion: Agree

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 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:

Comment:

There is no evidence that any line ministry had any open public consultation related to the formulation and implementation of the budget.

Peer Reviewer

Opinion: Agree

Comments: sectoral ministries usually refer to national mid term and long term development plan to design their workplan and budget, I never knew any ministry held public consultation related to the formulation and implementation of the budget

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, at least one line ministry uses participation mechanisms during the budget formulation or implementation 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).

Comments: Ministry of Finance conducted public consultation on the budget bill <https://www.youtube.com/watch?v=ybf93bsUhJE>

IBP Comment

Many thanks to the government reviewer for their response, but the link they provide is covered in Question 125. This question (Question 135) only deals with mechanisms launched by line ministries (such as Ministry of Health, Education, etc).

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:

c. Yes, public hearings on the budget are held. No testimony from the public is provided during the public hearings, and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).

Source:

No sources

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.

Peer Reviewer

Opinion: I choose not to review this question

Comments: I knew that some public hearing on the budget in the parliaments (from local to national lever) were open for public as audience, not to participate or give testimony. And most of the time some resource persons (usually relevant scholars from reputable universities) were invited to provide inputs to the legislature on certain subjects related to the discussed policy and budget. However, I do not have any information regarding that particular process in 2022 at the national parliament

Government Reviewer

Opinion: Agree

IBP Comment

Many thanks to the peer reviewer for the comment. As noted, as some hearings were open to the public, answer is revised from "D" to "C".

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:

no sources

Comment:

Some meetings/news records where the public may be invited are not relevant to budget discussion.

Peer Reviewer

Opinion: Agree

Comments: at local level parliament, some sessions during deliberative budget discussion are open to public as audience and not to participate. Only those who invited (such as scholars as resource persons for certain relevant topics) are provided with opportunity to say something.

Government Reviewer

Opinion: Agree

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:

No sources.

Comment:

During budget deliberations in 2022, no meetings was found between the legislative with the public, therefore no feedback is able to be produced.

Peer Reviewer

Opinion: Agree

Comments: the comment is correct

Government Reviewer

Opinion: Agree

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 legislature 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:

No sources

Comment:

The legislature holds hearing with the executive on Audit Report during 2022. 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: I choose not to review this question

Comments: Sorry, I'm not aware and I cannot find any information regarding public deliberations on the Audit Report by the legislature. There are news where the SAI submit the report to the house of parliament (DPR) and house of regional representative/senator (DPD). But no news that they hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report

Government Reviewer

Opinion: Agree

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: <https://e-ppid.bpk.go.id/>

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 (29 May 2023), 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: Yes, we can even use the conventional/traditional way by asking for a hearing/audience or by sending letter/email. and they usually respond. Yet, there is no guarantee that they will take the advice, comment, ideas, etc. Our personal experience, when we asked the SAI involve civil society in their to audit process since they (auditors) heavily focused on receipts, documents, reports (all written evidences) and lack of field checking (on implementation of any project for example)...the SAI directly reject the idea.

Government Reviewer

Opinion: Agree

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 May 2023): <https://e-ppid.bpk.go.id/p/laporan-tahunan-pelayanan-informasi-publik>

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 2022 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: it is clear

Government Reviewer

Opinion: Agree

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:

No sources

Comment:

No formal mechanism can be found for the public to contribute to audit investigations.

Peer Reviewer

Opinion: Agree

Comments: see my previous comment on Q140

Government Reviewer

Opinion: Agree