

Indonesia

Open Budget Index 2006



Open Budget Index Highlights

Indonesia scores 41 percent out of a possible 100 percent on the *Open Budget Index 2006*. The *Index* evaluates the quantity of information provided to citizens in the seven key budget documents that all governments should make public during the course of the budget year. Indonesia’s performance indicates that the government provides citizens with **some information** on the central government’s budget and financial activities, but that there is much room for improvement.

Public Availability of Key Budget Documents	
Budget Document	Availability
Pre-Budget Statement	
Executive’s Budget Proposal	
Citizens’ Budget	
In-Year Reports	
Mid-Year Review	
Year-End Report	
Auditor’s Report	
Available to the Public	Produced but for internal Use Only
	
	Not Produced
	

The **executive’s budget proposal** is one of the most important documents released during the budget year. Indonesia’s proposal provides some information to the public, scoring 45 percent out of a possible 100 percent of the information needed to present the public with a comprehensive picture of the government’s financial activity. This suggests that there is substantial room for improvement.

Governments should report to citizens regularly during the budget year on their spending, revenue collection and borrowing with **in-year reports**. Indonesia does not provide its in-year reports to the public; however its **mid-year review** provides extensive information. By making the in-year reports available, Indonesia could increase its accountability since these documents permit the oversight of the budget execution. A **year-end report** by the executive is released in a timely manner, but lack the details needed to facilitate comparisons between enacted levels and actual outcomes. While Indonesia does make its **audit report** public, it does not provide any information on whether the audit report’s recommendations are successfully implemented.

Citizens require both access to information, and opportunities during the consideration of the budget to use that information, to ensure their informed participation in budget debates. Indonesia’s score on the *Open Budget Index* suggests that the public’s access to information could be improved. The

researcher also found that opportunities for citizen participation could be increased. For example, the legislature does not hold public hearings on the budget in which the public can participate.

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