

# Open Budget Survey 2019

Questionnaire

Indonesia

April 2020

# 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 2019

Source:

Central Government operation (CGO) was formulated for analysis, it is used form in Government Finance Statistics consist of revenue, expenditure, surplus/deficit, and financing. Ministry of Finance collect and formulate CGO and publish by annually and quarterly for public. Realization data was entied every month by cash basis method, including all budget central government (K/L dan non K/L), not included non budgetary and guarantee social scheme and unaudited report. CGO also suit with calendar budget year, 1999/2010 started 1 April-31 April. Since 2001, CGO period started 1 January-31 December.

Comment:

in Indonesia, the Pre Budget Statement (PBS) is also known as the Macro Economic Framework and the Principles of fiscal policy. For the OBS 2019, we will evaluated the PBS for fiscal year 2019. The Fiscal year 2019 was planned on 2018.

Peer Reviewer

Opinion: Agree

Comments: The Macro Economic Framework/basic assumption (Asumsi Dasar Ekonomi Makro)

Government Reviewer

Opinion: Agree

Comments: In Bahasa, the PBS is known as "Kebijakan Ekonomi Makro dan Pokok-Pokok Kebijakan Fiskal Tahun 2019". This document provide at [https://fiskal.kemenkeu.go.id/data/document/kem/2019/kem\\_ppkf\\_2019/files/kem\\_ppkf\\_2019.pdf](https://fiskal.kemenkeu.go.id/data/document/kem/2019/kem_ppkf_2019/files/kem_ppkf_2019.pdf)

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

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

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

Answer:

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

Source:

PBS was published on Mof website [http://www.fiskal.kemenkeu.go.id/data/document/kem/2019/kem\\_ppkf\\_2019/kem\\_ppkf\\_2019.pdf](http://www.fiskal.kemenkeu.go.id/data/document/kem/2019/kem_ppkf_2019/kem_ppkf_2019.pdf)

EBP was submitted to legislature ( <http://setkab.go.id/pidato-presiden-pada-penyampaian-keterangan-pemerintah-atas-rancangan-undang-undang-tentang-rapbn-tahun-2019-beserta-nota-keuangan-jakarta-16-agustus-2018/>)

Comment:

PBS was publicly available on Mof website on 17 May 2018.

([http://www.fiskal.kemenkeu.go.id/data/document/kem/2019/kem\\_ppkf\\_2019/kem\\_ppkf\\_2019.pdf](http://www.fiskal.kemenkeu.go.id/data/document/kem/2019/kem_ppkf_2019/kem_ppkf_2019.pdf)) .

Budget year started on 1 January 2019. it's around 8 months in advance of budget year

EBP was submitted to Legislature 16 Agustus 2018, it means three months before EBP was introduced in the legislature. so the answer is (A)

Peer Reviewer

Opinion: I choose not to review this question

Comments: I can see the meta data of the document, it said that the document was created on Thu 17 May 2018 15:09:13 WIB. Unfortunately there is no date of publication neither in the document nor in the website. The document might be created and modified in May 2018, but it doesnt say anything about the date the document uploaded and published in the website. I also cant go back in time to verify it. I heard once a complain from one of parliament members that they have less than three weeks (from the day they receive the document until the budget discussion in the parliament).

Government Reviewer

Opinion: Agree

IBP Comment

Thank you to the Peer Reviewer for the comments on the publication date. In cases where the publication date is in doubt, researchers and IBP will use a Javascript command in a browser called 'lastmodified' that shows then a PDF was last updated on a website (See <https://www.thoughtco.com/how-to-find-when-a-web-page-was-last-modified-4071739>). In the case of the Indonesian PBS, this command when run on the direct link to the PDF confirms that it was last uploaded to the site on May 17, 2018.

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 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.*

Answer:  
17/05/2018

Source:  
The PBS document published on Mof Website on 17 May 2018, pls check  
[http://www.fiskal.kemenkeu.go.id/data/document/kem/2019/kem\\_ppkf\\_2019/kem\\_ppkf\\_2019.pdf](http://www.fiskal.kemenkeu.go.id/data/document/kem/2019/kem_ppkf_2019/kem_ppkf_2019.pdf) .

Comment:  
I used javascript method to track the date of publication.

Peer Reviewer

Opinion: I choose not to review this question

Comments: I can see the meta data of the document, it said that the document was created on Thu 17 May 2018 15:09:13 WIB. Unfortunately there is no date of publication neither in the document nor in the website. The document might be created and modified in May 2018, but it doesnt say anything about the date the document uploaded and published in the website. I also cant go back in time to verify it.

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:  
the PBS document is published in PDF format (see the link below  
[http://www.fiskal.kemenkeu.go.id/data/document/kem/2019/kem\\_ppkf\\_2019/kem\\_ppkf\\_2019.pdf](http://www.fiskal.kemenkeu.go.id/data/document/kem/2019/kem_ppkf_2019/kem_ppkf_2019.pdf) ) there is no spesific date on the website. i use javascript to trek the published date.  
(`javascript:alert(document.lastModified)`)

Source:

Comment:

Peer Reviewer

Opinion: I choose not to review this question

Comments: I can see the meta data of the document, it said that the document was created on Thu 17 May 2018 15:09:13 WIB. Unfortunately there is no date of publication neither in the document nor in the website. The document might be created and modified in May 2018, but it doesn't say anything about the date the document uploaded and published in the website. I also can't go back in time to verify it.

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:

[http://www.fiskal.kemenkeu.go.id/data/document/kem/2019/kem\\_ppkf\\_2019/kem\\_ppkf\\_2019.pdf](http://www.fiskal.kemenkeu.go.id/data/document/kem/2019/kem_ppkf_2019/kem_ppkf_2019.pdf)

[http://www.fiskal.kemenkeu.go.id/data/document/kem/2019/kem\\_ppkf\\_2019/kem\\_ppkf\\_2019.pdf](http://www.fiskal.kemenkeu.go.id/data/document/kem/2019/kem_ppkf_2019/kem_ppkf_2019.pdf)

Source:

[http://www.fiskal.kemenkeu.go.id/data/document/kem/2019/kem\\_ppkf\\_2019/kem\\_ppkf\\_2019.pdf](http://www.fiskal.kemenkeu.go.id/data/document/kem/2019/kem_ppkf_2019/kem_ppkf_2019.pdf)

Comment:

The PBS Document published for the first time at the website of MoF on 17 May 2018 on pdf format. I use javascript to track the date

Peer Reviewer

Opinion: Agree

Comments: The link is valid. You can also find the information in the Nota Keuangan, which downloadable with other budget documents from the following link (<https://www.kemenkeu.go.id/uuapbn>).

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 and Word (.doc/.docx) 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 published or not produced, therefore its machine readability cannot be assessed.*

Answer:

c. No

Source:

PBS is published on PDF format (see link [http://www.fiskal.kemenkeu.go.id/data/document/kem/2019/kem\\_ppkf\\_2019/kem\\_ppkf\\_2019.pdf](http://www.fiskal.kemenkeu.go.id/data/document/kem/2019/kem_ppkf_2019/kem_ppkf_2019.pdf))

Comment:

the PBS document is in PDF format.

Peer Reviewer

Opinion: Agree

Comments: The document is in Pdf.

Government Reviewer

Opinion: Disagree

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

Comments: Some of the numerical data are presented on <http://data-apbn.kemenkeu.go.id/Dataset/Details/1042>

Researcher Response

I disagree with the GR comment. we can see in this this link <https://web.archive.org/web/20181027165220/http://query.data-apbn.kemenkeu.go.id/>, we can only get the data 2010 to 2018

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:

the PBS document is published on 17 May 2018, eight months before the fiscal year or 3 months before EBP is submitted to legislature.

[http://www.fiskal.kemenkeu.go.id/data/document/kem/2019/kem\\_ppkf\\_2019/kem\\_ppkf\\_2019.pdf](http://www.fiskal.kemenkeu.go.id/data/document/kem/2019/kem_ppkf_2019/kem_ppkf_2019.pdf)

Comment:

on question PBS-2 i have explain that The PBS document is publicly available 8 month before the fiscal year and 3 month before the EBP submitted to the legislature.

Peer Reviewer

Opinion: Agree

Comments: I agree with the researcher.

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:

Source:

Comment:

Peer Reviewer  
Opinion:

Government Reviewer  
Opinion:

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

*For example, a title for the Pre-Budget Statement could be "Proposed 2019 State Budget" or "Guidelines for the Preparation of Annual Plan and Budget for 2018/19."*

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

Answer:

Kerangka Ekonomi Makro dan Pokok-Pokok Kebijakan Fiskal Tahun2019

Source:

the title of PBS document could see on the link ([http://www.fiskal.kemenkeu.go.id/data/document/kem/2019/kem\\_ppkf\\_2019/kem\\_ppkf\\_2019.pdf](http://www.fiskal.kemenkeu.go.id/data/document/kem/2019/kem_ppkf_2019/kem_ppkf_2019.pdf))

"the title of PBS in Indonesia Kerangka ekonomi makro dan pokok-pokok kebijakan fiskal tahun 2019" or in english "macroeconomic framework and main principles of fiscal 2019"

Comment:

"the title of PBS in Indonesia Kerangka ekonomi makro dan pokok-pokok kebijakan fiskal tahun 2019" or in english "macroeconomic framework and main principles of fiscal 2019"

Peer Reviewer

Opinion: Agree

Comments: KERANGKA EKONOMI MAKRO DAN POKOK-POKOK KEBIJAKAN FISKAL TAHUN 2019 You can also find this in the Buku II NOTA KEUANGAN BESERTA RANCANGAN ANGGARAN PENDAPATAN DAN BELANJA NEGARA, Bab 2 Asumsi Dasar Ekonomi Makro RAPBN Tahun 2019 dan Proyeksi Jangka Menengah Periode 2020-2022 (Book II, Budget note and budget proposal, Chapter 2, basic macro-economic assumption and mid term projection periode 2020-2022 page II.2-1)

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: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.*

Answer:

b. No

Source:

I could not find a spesific "citizen budget version" of PBS that was published at the same time of PBS document.

There is a link about the Makro economic <https://www.kemenkeu.go.id/rapbn2019> but i could not recognise the date of this publication. Base on the title, i think this is the citizen budget version of EBP no PBS. so the answer is "No"

Comment:

The title of the link <https://www.kemenkeu.go.id/rapbn2019>, is RAPBN 2019; APBN UNTUK MENDORONG INVESTASI DAN DAYA SAING MELALUI PEMBANGUNAN SUMBER DAYA MANUSIA or in english " RAPBN 2019; APBN TO ENCOURAGE INVESTMENT AND COMPETITIVENESS THROUGH DEVELOPMENT OF HUMAN RESOURCES"

note:  
RAPBN = Pre Budget Statement  
APBN = State Budget (enacted budget)

Peer Reviewer

Opinion: Agree

Comments: There is no "citizen version" of the pre-budget statement.

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:  
2019

Source:

Base on the title of the EBP document (could see in this link (<https://www.kemenkeu.go.id/media/10377/nota-keuangan-dan-rapbn-2019.pdf>) The fiscal year of the EBP evaluated in this OBS in 2019

Comment:

EBP or in Indonesia is know as Nota Keuangan Beserta Rancangan Anggaran Pendapatan dan Belanja Negara ( Financial Note along with the Draft State Budget) for fiscal year 2019 was planned on 2018. It was submitted to the legislature on 16 August 2018.

Peer Reviewer

Opinion: Agree

Comments: I refer the same document. The EBP is quite comprehensive. The Pre budget statement is included in chapter 2 of the document, in the 2nd book.

Government Reviewer

Opinion: Agree

Comments: FY 2019

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 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.*

Answer:  
16/08/2018

Source:

Based on the link on the cabinet secretariat website, <http://setkab.go.id/pidato-presiden-pada-penyampaian-keterangan-pemerintah-atas-rancangan-undang-undang-tentang-rapbn-tahun-2019-beserta-nota-keuangan-jakarta-16-agustus-2018/> the EBP document was submitted to the Legislature on 16 August 2018 along with the speech of the President on Plenary session of Parliament meeting.

Comment:

The EBP document was submitted to the Legislature on 16 August 2018 along with the speech of the President on Plenary session of Parliament meeting.

Peer Reviewer

Opinion: Agree  
Comments: I agree. The speech is usually broadcasted in the TVs (parliament TV).

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:

Based on the link on the Mof website, PBS was published on 16 August 2018. <https://www.kemenkeu.go.id/media/10377/nota-keuangan-dan-rapbn-2019.pdf>

The fiscal year start on 01 January 2019, it mean 4 months in advance of budget year.  
the EBP was approved by the legislature on 31 October 2018, it means two months in advance of being approved by legislature.

Comment:

The fiscal year start in 01 Januari 2019. EBP 2019 was being approved by the legislature on 31 October 2018. EBP document was published in MoF website on 16 August 2018.

Peer Reviewer

Opinion: Disagree

Suggested Answer: b. At least two months, but less than three months, in advance of the budget year, and in advance of the budget being approved by the legislature

Comments: PBS-17 May 2018; EBP-16 August 2018; Enacted budget-31 October.... From 16 August to 31 October is about 2.5months in advance of the budget being approved by the legislature.

Government Reviewer

Opinion: Agree

Researcher Response

Based on the link on the Mof website, EBP was published on 16 August 2018. <https://www.kemenkeu.go.id/media/10377/nota-keuangan-dan-rapbn-2019.pdf> The fiscal year start on 01 January 2019, it mean 4 months in advance of budget year. the EBP was approved by the legislature on 31 October 2018, it means two months in advance of being approved by legislature sorry for the typo from PBS as EBP.

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 2018 should be entered as 05/09/2018. 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:

16/08/2018

Source:

We could see the date of publication of EBP on this link (<https://www.kemenkeu.go.id/media/10377/nota-keuangan-dan-rapbn-2019.pdf>)

Comment:

I used javascript to track the date.

Peer Reviewer

Opinion: I choose not to review this question

Comments: I cannot find the date of publication, both in the document and the website. The referred link doesn't inform us the date of publication of the Book II nota keuangan....The metadata of the document said that it was last modified on Thu 16 Aug 2018 09:38:12 WIB While the Book I legal draft of the budget as law product modified a day in advance (Wed 15 Aug 2018 13:35:50 WIB)

Government Reviewer

Opinion: Agree

IBP Comment

Thank you to the Peer Reviewer for the comment, and noting that it is helpful when governments post the publication date either on the website or in the document. For this document, the date was confirmed using a Javascript comment that confirms the last updated date of a PDF document in a web browser.

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:

I used javascript to the trek the date of publication of EBP on Mof website on this link <https://www.kemenkeu.go.id/media/10377/nota-keuangan-dan-rapbn-2019.pdf>

Source:

I used javascript to the trek the date of publication of EBP on Mof website on this link <https://www.kemenkeu.go.id/media/10377/nota-keuangan-dan-rapbn-2019.pdf>

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: The publication date should be stated in the document and/or in the website...which in this case both are absent.

Comments: Unless the date of publication stated in the document, or in the website where it was published, or both, we cannot say the exact date of publication. The metadata of the document only said the last time it was modified, which is not necessarily the same time with the publication.

Government Reviewer

Opinion: Agree

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/media/10377/nota-keuangan-dan-rapbn-2019.pdf>

Source:

the link of EBP document or in Indonesia known as Financial Note document and the 2019 State Revenue and Expenditure Budget Plan 2019 could see in this link <https://www.kemenkeu.go.id/media/10377/nota-keuangan-dan-rapbn-2019.pdf>

supporting document of EBP is known as The Collection of Ministry and Agency Work Plans and Budgets 2019, could see on <https://www.kemenkeu.go.id/media/10374/himpunan-rencana-kerja-kementerian-lembaga-2019.pdf>

Comment:

The Collection of Ministry and Agency Work Plans and Budgets 2019 is an inseparable attachment of The Financial Note document and the 2019 State Revenue and Expenditure Budget Plan 2019

Peer Reviewer

Opinion: Agree

Comments: I agree with the researcher. There are also some other links where we can find and download the document such as these: (<https://www.kemenkeu.go.id/uuapbn>) & (<https://www.kemenkeu.go.id/informasi-publik/uu-apbn-dan-nota-keuangan/>)

Government Reviewer

Opinion: Agree

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 and Word (.doc/.docx) 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 published or not produced, therefore its machine readability cannot be assessed.*

Answer:

c. No

Source:

the supporting documents of EBP is available as seen on this link <https://www.kemenkeu.go.id/media/10374/himpunan-rencana-kerja-kementerian-lembaga-2019.pdf> but it is on PDF format.

Comment:

Peer Reviewer

Opinion: Agree

Comments: All published documents are PDF format

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 EBP document is publicly available on this link <https://www.kemenkeu.go.id/media/10377/nota-keuangan-dan-rapbn-2019.pdf>. and the supporting document is publicly available on <https://www.kemenkeu.go.id/media/10374/himpunan-rencana-kerja-kementerian-lembaga-2019.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: it is publicly available and produced in regular basis

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:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

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

For example, a title for the Executive's Budget Proposal could be "Draft Estimates of Revenue and Expenditure for BY 2018-19, 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:

Nota Keuangan beserta Rancangan Anggaran Pendapatan dan Belanja Negara 2019

Source:

EBP document or in Indonesia also known as Nota Keuangan beserta Rancangan Anggaran Pendapatan dan Belanja Negara 2019 (Financial Note document and the 2019 State Revenue and Expenditure Budget Plan) produced by The Ministry of Finance of Indonesia . see the link <https://www.kemenkeu.go.id/media/10377/nota-keuangan-dan-rapbn-2019.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: Along with the documents, also the legal draft of the budget law (buku I)

Government Reviewer

Opinion: Agree

Comments: More precisely, Buku II : Nota Keuangan beserta Rancangan Anggaran Pendapatan dan Belanja Negara Tahun 2019 (Book II : Financial Note and State Budget Draft on Revenue and Expenditure 2019)

Researcher Response

I agree. RAPBN is sthe short name for Book II: Nota Keuangan beserta Rancangan Anggaran Pendapatan dan Belanja Negara Tahun 2019 (Book II : Financial Note and State Budget Draft on Revenue and Expenditure 2019).

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: <http://www.internationalbudget.org/opening-budgets/citizens-budgets>.*

Answer:

a. Yes

Source:

the citizens version of EBP "Financial Note document and the 2019 State Revenue and Expenditure Budget Plan" could be seen in this link <https://www.kemenkeu.go.id/rapbn2019>. with the title "RAPBN 2019; APBN TO ENCOURAGE INVESTMENT AND COMPETITIVENESS THROUGH DEVELOPMENT OF HUMAN RESOURCES

See also in PDF form: <https://www.kemenkeu.go.id/media/10388/adv-2019-final.pdf>

Comment:

RAPBN means EBP

Peer Reviewer

Opinion: Agree

Comments: I refer the same document

Government Reviewer

Opinion: Agree

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:  
2019

Source:  
Base on Law No. 12 of 2018 concerning the 2019 State Revenue and Expenditure Budget (enacted Budget)  
<https://www.kemenkeu.go.id/media/11142/uu-apbn-2019.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: Ok. I will refer the same document

Government Reviewer

Opinion: Agree

Comments: FY 2019

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 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:  
31/10/2018

Source:  
Base on news from many mass media, we could know that the enacted budget of 2019 was approved by the legislature on 31 October 2018. see some that news below:  
- <https://ekonomi.kompas.com/read/2018/10/31/133228526/resmi-dpr-sahkan-uu-apbn-2019> (the tittle of the news at KOMPAS : Officially, the DPR approves the 2019 State Budget Act. This article has been aired on Kompas.com with the title "Official, DPR Legalized the 2019 State Budget Act",

- <https://bisnis.tempo.co/read/1141679/dpr-sahkan-undang-undang-apbn-2019> ( the tittle of the news: DPR approves 2019 state budget law (31/10/2018)

Comment:  
KOMPAS and TEMPO are two of the credible mass media in Indonesia.

Peer Reviewer

Opinion: Agree

Comments: You can always refer the site of budgeting body of the parliament for more recent and updated news on budget discussion in the parliament (<http://www.dpr.go.id/berita/index/category/badan-anggaran>)

Government Reviewer

Opinion: Agree

Comments: The information of date of budget approval by the legislature can provide in this official web :  
<https://www.kemenkeu.go.id/publikasi/berita/dpr-setujui-ruu-apbn-2019-menjadi-undang-undang-apbn/>  
<http://www.dpr.go.id/berita/detail/id/22820/t/Defisit+APBN+2019+Sebesar+1%2C84+Persen>

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

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

*the Internet and free of charge to be considered publicly available.*

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

Answer:

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

Source:

EB 2019 was approved on 31 October 2018. the MoF published the EB document on 11 December 2018 as seen on <https://www.kemenkeu.go.id/media/11212/nota-keuangan-beserta-apbn-ta-2019.pdf> (use javascript to rek the date), so it was around six weeks after the budget has been enacted.

Comment:

Peer Reviewer

Opinion: I choose not to review this question

Comments: There is no publication date both on the website and the document. According to the metadata of the document (the one I downloaded), the budget law (buku I) was last modified on Thu 29 Nov 2018 10:50:03 WIB, and the budget (buku II) was last modified on Thu 06 Dec 2018 15:23:28 WIB. Yet, those modification dates did not say anything about the publication time.

Government Reviewer

Opinion: Agree

Comments: The EB document (Law Number 12/2018 date 22 November 2018) was published on 29 November 2018, which means the EB was published 4 weeks after approval. <https://www.kemenkeu.go.id/media/11142/uu-apbn-2019.pdf>

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 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.*

Answer:

29/11/2018

Source:

EB was published on 11 December 2018, see this link <https://www.kemenkeu.go.id/media/11212/nota-keuangan-beserta-apbn-ta-2019.pdf> (use javascript to track the date)

Comment:

Peer Reviewer

Opinion: I choose not to review this question

Comments: The same comment. There is no publication date both on the website and the document. According to the metadata of the document (the one I downloaded), the budget law (buku I) was last modified on Thu 29 Nov 2018 10:50:03 WIB, and the budget (buku II) was last modified on Thu 06 Dec 2018 15:23:28 WIB. Yet, those modification dates did not say anything about the publication time.

Government Reviewer

Opinion: Disagree

Suggested Answer: 29/11/2018

Comments: Based on metadata of the document at this official web <https://www.kemenkeu.go.id/media/11142/uu-apbn-2019.pdf>

Researcher Response

the metadata identifies the date the document was produced, but not published. Therefore, without a formal datestamp on either the website or the document, the closet approximation is the updated date, which is December 11

IBP Comment

The law cited by the government reviewer is confirmed as published on November 29, 2018, while the full supporting documents (Buku I and II) were published on December 11. The date for this question is being revised for November 29, 2018, as the budget law is the core element of the Enacted Budget. This revision does not change the score in EB-2, however, which remains B.

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:

I determined the date of publication of EB by using javascript on this link <https://www.kemenkeu.go.id/media/11212/nota-keuangan-beserta-apbn-ta-2019.pdf>

Source:

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: The only way to know the publication date was to check the website on day to day basis... The time when the EB approved by the parliament was clear, on 31 October 2018. The day the law on EB 2019 signed by the president is clear, on 22 November 2018. The day the law issued in the state gazette is also clear, on 23 November 2018. Those dates are stated explicitly in the documents. Yet, those dates do not give us any information regarding the documents availability online. You can create and modified any document any time, and publish it some other time.

Government Reviewer

Opinion: Agree

IBP Comment

The Peer Reviewer comments are well noted. Javascript is used as an approximation or confirmation of the publication date.

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

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

Answer:

<https://www.kemenkeu.go.id/media/11142/uu-apbn-2019.pdf>

Source:

the Enacted Budget or in the Indonesian context is known as "the State Revenue and Expenditure Budget (APBN)" are published in 3 documents (books):

Book I is the APBN Act 2019

<https://www.kemenkeu.go.id/media/11142/uu-apbn-2019.pdf>

Book II is the Financial Note and APBN 2019

<https://www.kemenkeu.go.id/media/11212/nota-keuangan-beserta-apbn-ta-2019.pdf>

and book III is the Budget Work Plan (RKA) Ministries and Institutions (K / L) 2019

<https://www.kemenkeu.go.id/media/10374/himpunan-rencana-kerja-kementerian-lembaga-2019.pdf>

Comment:

the Enacted Budget or in the Indonesian context is known as "the State Revenue and Expenditure Budget (APBN)" published in 3 documents (books): Book I is the APBN Act, Book II is the Financial Note and APBN and book III is the Budget Work Plan (RKA) Ministries and Institutions (K / L).

Peer Reviewer

Opinion: Agree

Comments: the answer is correct. You can also refer to this link (<https://www.kemenkeu.go.id/uuapbn>) to download multiple documents, include the

DB

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 and Word (.doc/.docx) 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 published or not produced, therefore its machine readability cannot be assessed.*

Answer:

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

Source:

the Enacted Budget or in the Indonesian context is known as "the State Revenue and Expenditure Budget (APBN)" are published in 3 documents (books):

Book I is the APBN Act 2019

<https://www.kemenkeu.go.id/media/11142/uu-apbn-2019.pdf>

Book II is the Financial Note and APBN 2019

<https://www.kemenkeu.go.id/media/11212/nota-keuangan-beserta-apbn-ta-2019.pdf>

and book III is the Budget Work Plan (RKA) Ministries and Institutions (K / L) 2019

<https://www.kemenkeu.go.id/media/10374/himpunan-rencana-kerja-kementerian-lembaga-2019.pdf>

Comment:

All the document that published are on pdf format. We try to trek to another source at the MoF (portal data APBN) at this link <http://query.data-apbn.kemenkeu.go.id/> but, the document 2019 in data readability format could not be download.

Peer Reviewer

Opinion: Disagree

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

Comments: Those document are available in PDF. The readable data is available in this link <http://data-apbn.kemenkeu.go.id/> for example this link (<http://data-apbn.kemenkeu.go.id/Dataset/Details/1036>) contain list of a data in XLS format

Government Reviewer

Opinion: Disagree

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

Comments: Some of the numerical data of the EB 2019 has provided in this official web <http://query.data-apbn.kemenkeu.go.id/> The steps are : 1. Choose "Data 2019" 2. Choose "Sum" and "PAGU PERPRES TAHUN 2019" 3. For example, for function classification, drag the box "FUNGSI" to the right side, so it showing the budget data at the next right side 3. To download the data, the excel or csv format, choose the green box "EXPORT TO EXCEL" or "EXPORT TO CSV". The numerical data can also find at this another official web: <http://data-apbn.kemenkeu.go.id/Dataset/Details/1036>

Researcher Response

oke.. i agree with the GR . i will choose the score to 'B'

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:

the Enacted Budget or in the Indonesian context is known as "the State Revenue and Expenditure Budget (APBN)" are published in 3 documents (books):

Book I is the APBN Act 2019

<https://www.kemenkeu.go.id/media/11142/uu-apbn-2019.pdf>

Book II is the Financial Note and APBN 2019

<https://www.kemenkeu.go.id/media/11212/nota-keuangan-beserta-apbn-ta-2019.pdf>

and book III is the Budget Work Plan (RKA) Ministries and Institutions (K / L) 2019

<https://www.kemenkeu.go.id/media/10374/himpunan-rencana-kerja-kementerian-lembaga-2019.pdf>

Comment:

all the documents are published (publicly available)

Peer Reviewer

Opinion: Agree

Comments: the document is publicly available

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:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

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

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

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

Answer:

Anggaran Pendapatan dan Belanja Negara 2019 or "the State Revenue and Expenditure Budget (APBN)"

Source:  
the Enacted Budget or in the Indonesian context is known as "the State Revenue and Expenditure Budget (APBN)" are published in 3 documents (books):

Book I is the APBN Act 2019

<https://www.kemenkeu.go.id/media/11142/uu-apbn-2019.pdf>

Book II is the Financial Note and APBN 2019

<https://www.kemenkeu.go.id/media/11212/nota-keuangan-beserta-apbn-ta-2019.pdf>

and book III is the Budget Work Plan (RKA) Ministries and Institutions (K / L) 2019

<https://www.kemenkeu.go.id/media/10374/himpunan-rencana-kerja-kementerian-lembaga-2019.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: no comment. the answer is correct

Government Reviewer

Opinion: Agree

Comments: More precisely, "Buku I : Undang-Undang Nomor 12 Tahun 2018 tentang Anggaran Pendapatan dan Belanja Negara Tahun Anggaran 2019" (Book I : Law Number 12/2018 for State Budget for Revenue and Expenditure 2019)

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: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.*

Answer:

a. Yes

Source:

We could see the citizen budget version of EB (APBN 2019) in this link <https://www.kemenkeu.go.id/apbn2019>

Mof also publish a book version of citizen budget <https://www.kemenkeu.go.id/media/11226/buku-informasi-apbn-2019.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: I refer the same documents

Government Reviewer

Opinion: Agree

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:  
2019

Source:  
base on the regulation, the fiscal year of Indonesia stat on 01 January - to 31 December. So, the citizen budget that evaluated in this survey is CB 2019. the link of CB could be download on this link

<https://www.kemenkeu.go.id/media/11226/buku-informasi-apbn-2019.pdf>

Comment:

Peer Reviewer

Opinion: Agree  
Comments: I refer the same doc

Government Reviewer

Opinion: Agree  
Comments: FY 2019

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:

the CB of APBN 2019 is published on 13 December 2018 at <https://www.kemenkeu.go.id/media/11226/buku-informasi-apbn-2019.pdf>

Comment:

Peer Reviewer

Opinion: I choose not to review this question  
Comments: I did not check the MoF website on the mentioned date. Indeed, the metadata of the document said that it was last modified in December. But it doesnt say anything about the publication date on the website or other mass media.

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:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

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

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

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

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. 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:

13/12/2018

Source:

the CB of APBN 2019 is published on 13 December 2018 <https://www.kemenkeu.go.id/media/11226/buku-informasi-apbn-2019.pdf>

Comment:

Peer Reviewer

Opinion: I choose not to review this question

Comments: I cannot verify the answer. There is no publication date both on the website and the document. The metadata only said that the document was last modified on Wed 12 Dec 2018 11:34:16 WIB

Government Reviewer

Opinion: Agree

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:

we determined the date by using javascript:alert(document.lastModified)

Source:

<https://www.kemenkeu.go.id/media/11226/buku-informasi-apbn-2019.pdf>

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: not everyone can see the metadata. And the meta data didnot mention the publication date. It only said the document last modified. The only way to know the publication date is by checking it on the site (only if it is stated). If its not stated, you have to check the site on day to day basis

Government Reviewer  
Opinion: Agree

IBP Comment

The Peer Reviewers comments are well noted. Javascript is used as an approximation, not an exact confirmation, of the publication date. And while the publication date cannot be after this date (the information is sent by the webserver hosted the document) it could be earlier.

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

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

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

Answer:

<https://www.kemenkeu.go.id/media/11226/buku-informasi-apbn-2019.pdf>

Source:

The CB of APBN 2019 is published on the Mof website. This is the link: <https://www.kemenkeu.go.id/media/11226/buku-informasi-apbn-2019.pdf>

Comment:

Peer Reviewer  
Opinion: Agree

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 2018 People's Guide" or "2019 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:

Information of State Budget 2019

Source:

The CB of APBN 2019 is published in this link <https://www.kemenkeu.go.id/media/11226/buku-informasi-apbn-2019.pdf>

The title is Informasi APBN 2019 or Information of State Budget 2019

Comment:

Peer Reviewer  
Opinion: Agree

Comments: The full title is: INFORMASI APBN 2019 APBN untuk mendorong investasi dan daya saing melalui pembangunan sumber daya manusia

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 CB is correspond to the enacted budget of Indonesia or Anggaran Pendapatan dan Belanja Negara (APBN) 2019. we could see the document in this link <https://www.kemenkeu.go.id/media/11226/buku-informasi-apbn-2019.pdf>

Source:

link of CB 2019 <https://www.kemenkeu.go.id/media/11226/buku-informasi-apbn-2019.pdf>

link of the Enacted Budget 2019

book I : <https://www.kemenkeu.go.id/media/11142/uu-apbn-2019.pdf>

book II : <https://www.kemenkeu.go.id/media/11212/nota-keuangan-beserta-apbn-ta-2019.pdf>

book III : <https://www.kemenkeu.go.id/media/10374/himpunan-rencana-kerja-kementerian-lembaga-2019.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: the CB is correspond to the EB (book 1 to 3)

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:

2018

Source:

IYRs are issued monthly with the title of the Budget Realization Report. but since 2018, the title has been replaced with a new title, namely our state budget. Because when filling in the OBS question this is still the beginning of the fiscal year, so to answer the OBS question, I will use IYRs in 2018. the IYRs 2018 could seen on this link <https://www.kemenkeu.go.id/apbnkita>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: FY 2018

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:

IYRs 2018 are issued regularly every month.

- The monthly report for November 2018 was publicly available online on 19 December 2018 at: <https://www.kemenkeu.go.id/media/11284/apbn-kita-edisi-desember-2018.pdf>

-The monthly report for October 2018 was publicly available online on 30 November 2018 at: [https://www.kemenkeu.go.id/media/11152/apbn-kita-edisi-november-2018\\_rev.pdf](https://www.kemenkeu.go.id/media/11152/apbn-kita-edisi-november-2018_rev.pdf)

-The monthly report for September 2018 was publicly available online on 17 October 2018 at: <https://www.kemenkeu.go.id/media/10821/apbn-kita-edisi-oktober-2018.pdf>

-The monthly report for August 2018 was publicly available online on 21 September 2018 at: <https://www.kemenkeu.go.id/media/10576/apbn-kita-edisi-september-2018.pdf>

-The monthly report for July 2018 was publicly available online on 20 August 2018 at: <https://www.kemenkeu.go.id/media/10409/apbn-kita-edisi-agustus-2018.pdf>

-The monthly report for June 2018 was publicly available online on 17 July 2018 at: <https://www.kemenkeu.go.id/media/10194/apbn-kita-edisi-juli-2018.pdf>

-The monthly report for May 2018 was publicly available online on 25 June 2018 at: <https://www.kemenkeu.go.id/media/10109/apbn-kita-juni-2018.pdf>

-The monthly report for April 2018 was publicly available online on 17 May 2018 at: <https://www.kemenkeu.go.id/media/9955/apbn-kita-edisi-mei-2018.pdf>

-The monthly report for March 2018 was publicly available online on 16 May 2018 at: <https://www.kemenkeu.go.id/media/9945/apbn-kita-edisi-april-2018.pdf>

-The monthly report for February 2018 was publicly available online on 14 March 2018 at: <https://www.kemenkeu.go.id/media/9676/apbn-kita-edisi-maret-2018.pdf>

-The monthly report for January 2018 was publicly available online on 22 February 2018 at: <https://www.kemenkeu.go.id/media/7159/apbn-kita-edisi-februari-2018.pdf>

-The monthly report for December 2017 was publicly available online on 15 January 2018 at: <https://www.kemenkeu.go.id/media/6890/apbn-kita-edisi-januari-2018.pdf>

Comment:

Peer Reviewer

Opinion: I choose not to review this question

Comments: I can only check the meta data of the documents, and confirm the researcher's answer. Yet, there is no publication date stated both in the site and document

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 2018 should be entered as 05 September 2018. If the document is not published or not produced, please mark this question "n/a."*

Answer:

IYRs 2018 are issued regularly every month.

- The monthly report for November 2018 was publicly available online on 19 December 2018 at: <https://www.kemenkeu.go.id/media/11284/apbn-kita-edisi-desember-2018.pdf>

-The monthly report for October 2018 was publicly available online on 30 November 2018 at: [https://www.kemenkeu.go.id/media/11152/apbn-kita-edisi-november-2018\\_rev.pdf](https://www.kemenkeu.go.id/media/11152/apbn-kita-edisi-november-2018_rev.pdf)

-The monthly report for September 2018 was publicly available online on 17 October 2018 at: <https://www.kemenkeu.go.id/media/10821/apbn-kita-edisi-oktober-2018.pdf>

-The monthly report for August 2018 was publicly available online on 21 September 2018 at: <https://www.kemenkeu.go.id/media/10576/apbn-kita-edisi-september-2018.pdf>

-The monthly report for July 2018 was publicly available online on 20 August 2018 at: <https://www.kemenkeu.go.id/media/10409/apbn-kita-edisi-agustus-2018.pdf>

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-The monthly report for June 2018 was publicly available online on 17 July 2018 at: <https://www.kemenkeu.go.id/media/10194/apbn-kita-edisi-juli-2018.pdf>

-The monthly report for May 2018 was publicly available online on 25 June 2018 at: <https://www.kemenkeu.go.id/media/10109/apbn-kita-juni-2018.pdf>

-The monthly report for April 2018 was publicly available online on 17 May 2018 at: <https://www.kemenkeu.go.id/media/9955/apbn-kita-edisi-mei-2018.pdf>

-The monthly report for March 2018 was publicly available online on 16 May 2018 at: <https://www.kemenkeu.go.id/media/9945/apbn-kita-edisi-april-2018.pdf>

-The monthly report for February 2018 was publicly available online on 14 March 2018 at: <https://www.kemenkeu.go.id/media/9676/apbn-kita-edisi-maret-2018.pdf>

-The monthly report for January 2018 was publicly available online on 22 February 2018 at: <https://www.kemenkeu.go.id/media/7159/apbn-kita-edisi-februari-2018.pdf>

-The monthly report for December 2017 was publicly available online on 15 January 2018 at: <https://www.kemenkeu.go.id/media/6890/apbn-kita-edisi-januari-2018.pdf>

Source:

IYRs 2018 are issued regularly every month.

- The monthly report for November 2018 was publicly available online on 19 December 2018 at: <https://www.kemenkeu.go.id/media/11284/apbn-kita-edisi-desember-2018.pdf>

-The monthly report for October 2018 was publicly available online on 30 November 2018 at: [https://www.kemenkeu.go.id/media/11152/apbn-kita-edisi-november-2018\\_rev.pdf](https://www.kemenkeu.go.id/media/11152/apbn-kita-edisi-november-2018_rev.pdf)

-The monthly report for September 2018 was publicly available online on 17 October 2018 at: <https://www.kemenkeu.go.id/media/10821/apbn-kita-edisi-oktober-2018.pdf>

-The monthly report for August 2018 was publicly available online on 21 September 2018 at: <https://www.kemenkeu.go.id/media/10576/apbn-kita-edisi-september-2018.pdf>

-The monthly report for July 2018 was publicly available online on 20 August 2018 at: <https://www.kemenkeu.go.id/media/10409/apbn-kita-edisi-agustus-2018.pdf>

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-The monthly report for June 2018 was publicly available online on 17 July 2018 at: <https://www.kemenkeu.go.id/media/10194/apbn-kita-edisi-juli-2018.pdf>

-The monthly report for May 2018 was publicly available online on 25 June 2018 at: <https://www.kemenkeu.go.id/media/10109/apbn-kita-juni-2018.pdf>

-The monthly report for April 2018 was publicly available online on 17 May 2018 at: <https://www.kemenkeu.go.id/media/9955/apbn-kita-edisi-mei-2018.pdf>

-The monthly report for March 2018 was publicly available online on 16 May 2018 at: <https://www.kemenkeu.go.id/media/9945/apbn-kita-edisi-april-2018.pdf>

2018.pdf

-The monthly report for February 2018 was publicly available online on 14 March 2018 at: <https://www.kemenkeu.go.id/media/9676/apbn-kita-edisi-maret-2018.pdf>

-The monthly report for January 2018 was publicly available online on 22 February 2018 at: <https://www.kemenkeu.go.id/media/7159/apbn-kita-edisi-februari-2018.pdf>

-The monthly report for December 2017 was publicly available online on 15 January 2018 at: <https://www.kemenkeu.go.id/media/6890/apbn-kita-edisi-januari-2018.pdf>

Comment:

#### Peer Reviewer

Opinion: I choose not to review this question

Comments: I can only check the meta data of the documents, and confirm the researcher's answer. Yet, there is no publication date stated both in the site and document

#### Government Reviewer

Opinion: Disagree

Suggested Answer: The documents which were explained by the researcher is CB for IYRs 2018. IYRs 2018 has published monthly : IYR for January 2018 was published on 1 March 2018 at <https://djjb.kemenkeu.go.id/portal/berita-kppn-jakarta6/pengumuman-kppn-jakarta-6/153-apbn/2772-realisasi-apbn-per-31-januari-2018.html> IYR for February 2018 were published on 1 May 2018 at <https://djjb.kemenkeu.go.id/portal/berita-kppn-jakarta6/pengumuman-kppn-jakarta-6/153-apbn/2799-realisasi-apbn-per-29-maret-2018.html> IYR for April 2018 was published on 7 June 2018 at <https://djjb.kemenkeu.go.id/portal/berita-kppn-jakarta6/pengumuman-kppn-jakarta-6/153-apbn/2820-realisasi-apbn-per-30-april-2018.html> IYR for May 2018 was published on 30 June 2018 at <https://djjb.kemenkeu.go.id/portal/berita-kppn-jakarta6/pengumuman-kppn-jakarta-6/153-apbn/2825-realisasi-apbn-per-31-mei-2019.html> IYR for June 2018 was published on 6 September 2018 at <https://djjb.kemenkeu.go.id/portal/berita-kppn-jakarta6/pengumuman-kppn-jakarta-6/153-apbn/2843-realisasi-apbn-per-30-juni-2018.html> IYR for July 2018 was published on 6 September 2018 at <https://djjb.kemenkeu.go.id/portal/berita-kppn-jakarta6/pengumuman-kppn-jakarta-6/153-apbn/2844-realisasi-apbn-per-31-juli-2018.html> IYR for August 2018 was published on 24 October 2018 at <https://djjb.kemenkeu.go.id/portal/berita-kppn-jakarta6/pengumuman-kppn-jakarta-6/153-apbn/2868-realisasi-apbn-per-31-agustus-2018.html> IYR for September 2018 was published on 24 October 2018 at <https://djjb.kemenkeu.go.id/portal/berita-kppn-jakarta6/pengumuman-kppn-jakarta-6/153-apbn/2869-realisasi-apbn-per-30-september-2018.html> IYR for October 2018 was published on 31 December 2018 at <https://djjb.kemenkeu.go.id/portal/berita-kppn-jakarta6/pengumuman-kppn-jakarta-6/153-apbn/2916-realisasi-apbn-per-31-oktober-2018.html> IYR for November 2018 was published on 31 December 2018 at <https://www.djjb.kemenkeu.go.id/portal/berita-kppn-jakarta6/pengumuman-kppn-jakarta-6/153-apbn/2917-realisasi-apbn-per-30-november-2018.html> IYR for December 2018 was published on 9 July 2019 at <https://www.djjb.kemenkeu.go.id/portal/berita-kppn-jakarta6/pengumuman-kppn-jakarta-6/153-apbn/3048-realisasi-apbn-per-31-desember-2018.html>

#### Researcher Response

I think the main idea of this question is about the IYRs are published monthly. The problem is there are so many link in Mof to publish the same document but in different date of publication.

#### IBP Comment

IBP notes the documents cited by the Government Reviewer. However, they are shorter versions of the execution reports, not full IYRs. The reports cited by the researcher are longer, narrative, and more detailed versions of the IYR. They also contain extensive technical information so do not qualify as Citizen Versions of the IYR. For that reason, the researcher's response is confirmed.

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:

i determined the date of publication of IYRs by using `javascript:alert(document.lastModified)`

#### Source:

IYRs 2018 are issued regularly every month.

- IYRs January was published on 01/15/2018 14:05:41 <https://www.kemenkeu.go.id/media/6890/apbn-kita-edisi-januari-2018.pdf>

- IYRs February was published on 02/23/2018 10:28:47 <https://www.kemenkeu.go.id/media/7159/apbn-kita-edisi-februari-2018.pdf>

- IYRs March was published on 03/14/2018 17:00:54 <https://www.kemenkeu.go.id/media/9676/apbn-kita-edisi-maret-2018.pdf>

-IYRs April was published on 05/16/2018 16:35:36  
<https://www.kemenkeu.go.id/media/9945/apbn-kita-edisi-april-2018.pdf>

- IYRs May was published on 05/18/2018 07:03:19  
<https://www.kemenkeu.go.id/media/9955/apbn-kita-edisi-mei-2018.pdf>

- IYRs June was published on 06/25/2018 14:32:56  
<https://www.kemenkeu.go.id/media/10109/apbn-kita-juni-2018.pdf>

- IYRs JULY was published on 07/17/2018 18:50:51  
<https://www.kemenkeu.go.id/media/10194/apbn-kita-edisi-juli-2018.pdf>

- IYRs August was published on 08/20/2018 19:23:59  
<https://www.kemenkeu.go.id/media/10409/apbn-kita-edisi-agustus-2018.pdf>

- IYRs September was published on 09/21/2018 19:58:24  
<https://www.kemenkeu.go.id/media/10576/apbn-kita-edisi-september-2018.pdf>

- IYRs October was published on 10/17/2018 17:31:52  
<https://www.kemenkeu.go.id/media/10821/apbn-kita-edisi-oktober-2018.pdf>

- IYRs November was published on 11/30/2018 17:36:36  
[https://www.kemenkeu.go.id/media/11152/apbn-kita-edisi-november-2018\\_rev.pdf](https://www.kemenkeu.go.id/media/11152/apbn-kita-edisi-november-2018_rev.pdf)

- IYRs December was published on 12/19/2018 15:44:11  
<https://www.kemenkeu.go.id/media/11284/apbn-kita-edisi-desember-2018.pdf>

Comment:

#### Peer Reviewer

Opinion: I choose not to review this question

Comments: I can only check the meta data of the documents, and confirm the researcher's answer. Yet, there is no publication date stated both in the site and document

#### Government Reviewer

Opinion: Disagree

Suggested Answer: The date of publication can find at the time stamp on each web as follows : IYR for January 2018 was published on 1 March 2018 at <https://djpb.kemenkeu.go.id/portal/berita-kppn-jakarta6/pengumuman-kppn-jakarta-6/153-apbn/2772-realisisi-apbn-per-31-januari-2018.html> IYR for February 2018 was published on 1 May 2018 at <https://djpb.kemenkeu.go.id/portal/berita-kppn-jakarta6/pengumuman-kppn-jakarta-6/153-apbn/2798-realisisi-apbn-per-28-februari-2018.html> IYR for March 2018 was published on 1 May 2018 at <https://djpb.kemenkeu.go.id/portal/berita-kppn-jakarta6/pengumuman-kppn-jakarta-6/153-apbn/2799-realisisi-apbn-per-29-maret-2018.html> IYR for April 2018 was published on 7 June 2018 at <https://djpb.kemenkeu.go.id/portal/berita-kppn-jakarta6/pengumuman-kppn-jakarta-6/153-apbn/2820-realisisi-apbn-per-30-april-2018.html> IYR for May 2018 was published on 30 June 2018 at <https://djpb.kemenkeu.go.id/portal/berita-kppn-jakarta6/pengumuman-kppn-jakarta-6/153-apbn/2825-realisisi-apbn-per-31-mei-2019.html> IYR for June 2018 was published on 6 September 2018 at <https://djpb.kemenkeu.go.id/portal/berita-kppn-jakarta6/pengumuman-kppn-jakarta-6/153-apbn/2843-realisisi-apbn-per-30-juni-2018.html> IYR for July 2018 was published on 6 September 2018 at <https://djpb.kemenkeu.go.id/portal/berita-kppn-jakarta6/pengumuman-kppn-jakarta-6/153-apbn/2844-realisisi-apbn-per-31-juli-2018.html> IYR for August 2018 was published on 24 October 2018 at <https://djpb.kemenkeu.go.id/portal/berita-kppn-jakarta6/pengumuman-kppn-jakarta-6/153-apbn/2868-realisisi-apbn-per-31-agustus-20181.html> IYR for September 2018 was published on 24 October 2018 at <https://djpb.kemenkeu.go.id/portal/berita-kppn-jakarta6/pengumuman-kppn-jakarta-6/153-apbn/2869-realisisi-apbn-per-30-september-2018.html> IYR for October 2018 was published on 31 December 2018 at <https://djpb.kemenkeu.go.id/portal/berita-kppn-jakarta6/pengumuman-kppn-jakarta-6/153-apbn/2916-realisisi-apbn-per-31-oktober-2018.html> IYR for November 2018 was published on 31 December 2018 at <https://www.djpb.kemenkeu.go.id/portal/berita-kppn-jakarta6/pengumuman-kppn-jakarta-6/153-apbn/2917-realisisi-apbn-per-30-november-2018.html> IYR for December 2018 was published on 9 July 2019 at <https://www.djpb.kemenkeu.go.id/portal/berita-kppn-jakarta6/pengumuman-kppn-jakarta-6/153-apbn/3048-realisisi-apbn-per-31-desember-2018.html>

#### Researcher Response

i check using the javascript and i think it is not a problem with the answer. The problem in Indonesia, sometime the same document published by different unit of MoF on different date of publication. In this case i use the early date of publication from the link i cited

#### IBP Comment

IBP notes the documents cited by the Government Reviewer. However, they are shorter versions of the execution reports, not full IYRs. The reports cited by the researcher are longer, narrative, and more detailed versions of the IYR. They also contain extensive technical information so do not qualify as Citizen Versions of the IYR. For that reason, the researcher's response is confirmed, including the dates of publication of the main IYR reports.

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

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

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

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

**Answer:**

<https://www.kemenkeu.go.id/apbnkita>

**Source:**

IYRs 2018 are issued regularly every month.

- IYRs January was published on 01/15/2018 14:05:41 <https://www.kemenkeu.go.id/media/6890/apbn-kita-edisi-januari-2018.pdf>

- IYRs February was published on 02/23/2018 10:28:47 <https://www.kemenkeu.go.id/media/7159/apbn-kita-edisi-februari-2018.pdf>

- IYRs March was published on 03/14/2018 17:00:54 <https://www.kemenkeu.go.id/media/9676/apbn-kita-edisi-maret-2018.pdf>

- IYRs April was published on 05/16/2018 16:35:36

<https://www.kemenkeu.go.id/media/9945/apbn-kita-edisi-april-2018.pdf>

- IYRs May was published on 05/18/2018 07:03:19

<https://www.kemenkeu.go.id/media/9955/apbn-kita-edisi-mei-2018.pdf>

- IYRs June was published on 06/25/2018 14:32:56

<https://www.kemenkeu.go.id/media/10109/apbn-kita-juni-2018.pdf>

- IYRs JULY was published on 07/17/2018 18:50:51

<https://www.kemenkeu.go.id/media/10194/apbn-kita-edisi-juli-2018.pdf>

- IYRs August was published on 08/20/2018 19:23:59

<https://www.kemenkeu.go.id/media/10409/apbn-kita-edisi-agustus-2018.pdf>

- IYRs September was published on 09/21/2018 19:58:24

<https://www.kemenkeu.go.id/media/10576/apbn-kita-edisi-september-2018.pdf>

- IYRs October was published on 10/17/2018 17:31:52

<https://www.kemenkeu.go.id/media/10821/apbn-kita-edisi-oktober-2018.pdf>

- IYRs November was published on 11/30/2018 17:36:36

[https://www.kemenkeu.go.id/media/11152/apbn-kita-edisi-november-2018\\_rev.pdf](https://www.kemenkeu.go.id/media/11152/apbn-kita-edisi-november-2018_rev.pdf)

- IYRs December was published on 12/19/2018 15:44:11

<https://www.kemenkeu.go.id/media/11284/apbn-kita-edisi-desember-2018.pdf>

**Comment:**

the full link is <https://www.kemenkeu.go.id/apbnkita>. in this link, we could see the link of monthly IYRs

**Peer Reviewer**

Opinion: Agree

Comments: I use the same link

**Government Reviewer**

Opinion: Disagree

Suggested Answer: The URL's are : IYR for January 2018 was published on 1 March 2018 at <https://djpb.kemenkeu.go.id/portal/berita-kppn-jakarta6/pengumuman-kppn-jakarta-6/153-apbn/2772-realisisi-apbn-per-31-januari-2018.html> IYR for February 2018 was published on 1 May 2018 at <https://djpb.kemenkeu.go.id/portal/berita-kppn-jakarta6/pengumuman-kppn-jakarta-6/153-apbn/2798-realisisi-apbn-per-28-februari-2018.html> IYR for March 2018 was published on 1 May 2018 at <https://djpb.kemenkeu.go.id/portal/berita-kppn-jakarta6/pengumuman-kppn-jakarta-6/153-apbn/2799-realisisi-apbn-per-29-maret-2018.html> IYR for April 2018 was published on 7 June 2018 at <https://djpb.kemenkeu.go.id/portal/berita-kppn-jakarta6/pengumuman-kppn-jakarta-6/153-apbn/2820-realisisi-apbn-per-30-april-2018.html> IYR for May 2018 was published on 30 June 2018 at <https://djpb.kemenkeu.go.id/portal/berita-kppn-jakarta6/pengumuman-kppn-jakarta-6/153-apbn/2825-realisisi-apbn-per-31-mei-2019.html> IYR for June 2018 was published on 6 September 2018 at <https://djpb.kemenkeu.go.id/portal/berita-kppn-jakarta6/pengumuman-kppn-jakarta-6/153-apbn/2843-realisisi-apbn-per-30-juni-2018.html> IYR for July 2018 was published on 6 September 2018 at <https://djpb.kemenkeu.go.id/portal/berita-kppn-jakarta6/pengumuman-kppn-jakarta-6/153-apbn/2844-realisisi-apbn-per-31-juli-2018.html> IYR for August 2018 was published on 24 October 2018 at <https://djpb.kemenkeu.go.id/portal/berita-kppn-jakarta6/pengumuman-kppn-jakarta-6/153-apbn/2868-realisisi-apbn-per-31-agustus-20181.html> IYR for September 2018 was published on 24 October 2018 at <https://djpb.kemenkeu.go.id/portal/berita-kppn-jakarta6/pengumuman-kppn-jakarta-6/153-apbn/2869-realisisi-apbn-per-30-september-2018.html> IYR for October 2018 was published on 31 December 2018 at <https://djpb.kemenkeu.go.id/portal/berita-kppn-jakarta6/pengumuman-kppn-jakarta-6/153-apbn/2916-realisisi-apbn-per-31-oktober-2018.html> IYR for November 2018 was published on 31 December 2018 at <https://www.djpb.kemenkeu.go.id/portal/berita-kppn-jakarta6/pengumuman-kppn-jakarta-6/153-apbn/2917-realisisi-apbn-per-30-november-2018.html> IYR for December 2018 was published on 9 July 2019 at <https://www.djpb.kemenkeu.go.id/portal/berita-kppn-jakarta6/pengumuman-kppn-jakarta-6/153-apbn/3048-realisisi-apbn-per-31-desember-2018.html>

**Researcher Response**

As I responded in IYRs-3b question : i check using the javascript and i think it is not a problem with the answer. The problem in Indonesia, sometime

the same document published by different unit of MoF on different date of publication. In this case i use the early date of publication from the link i cited. And i think the date of publication is within the time frame accepted by the OBS methodology

**IBP Comment**

IBP notes the documents cited by the Government Reviewer. However, they are shorter versions of the execution reports, not full IYRs. The reports cited by the researcher are longer, narrative, and more detailed versions of the IYR. They also contain extensive technical information so do not qualify as Citizen Versions of the IYR. For that reason, the researcher's response is confirmed.

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 and Word (.doc/.docx) 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 published or not produced, therefore their machine readability cannot be assessed.*

**Answer:**

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

**Source:**

In this link <https://www.kemenkeu.go.id/apbnkita>, the documents are on Pdf include numerical data is also in pdf, not in machine-readable format.

**Comment:**

**Peer Reviewer**

Opinion: Agree

Comments: The IYR are mostly narative, instead of tables full of numbers, and in PDF format.

**Government Reviewer**

Opinion: Disagree

Suggested Answer: a. Yes, all of the numerical data are available in a machine readable format

Comments: The numerical data of IYRs can find at this official web : IYR July 2018: <http://data-apbn.kemenkeu.go.id/Dataset/Details/1026> IYR August 2018: <http://data-apbn.kemenkeu.go.id/Dataset/Details/1027> IYR September 2018: <http://data-apbn.kemenkeu.go.id/Dataset/Details/1031> IYR October 2018: <http://data-apbn.kemenkeu.go.id/Dataset/Details/1032> IYR November 2018: <http://data-apbn.kemenkeu.go.id/Dataset/Details/1033> IYR December 2018: <http://data-apbn.kemenkeu.go.id/Dataset/Details/1034>

**Researcher Response**

Ok. I agree with the GR. I will change the score to " Ä"

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:

The IYRs are published monthly. we could see the documents in this link <https://www.kemenkeu.go.id/apbnkita>

Comment:

Peer Reviewer

Opinion: Agree

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 2018."*

*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:

IYRs 2018 are issued regularly every month. in the previous year IYRs was entitled the Realization of the State Budget Report (bahasa - Laporan Realisasi APBN) , but since 2018, MoF has issued IYRs under the title of our APBN (bahasa - APBN Kita)

Source:

we could see the document of Our APBN in this link <https://www.kemenkeu.go.id/apbnkita>

Comment:

Peer Reviewer

Opinion: Agree

Comments: Title: APBN KITA KINERJA DAN FAKTA (Our State Budget) (Performance and Facts)

Government Reviewer

Opinion: Agree

Comments: In 2018, MOF still produces the monthly report of budget realization (Laporan Realisasi APBN) like the previous fiscal years. The explanation also could be seen on my comments on the previous question IYRs-3a, IYRs-3b, and IYRs-4. APBN Kita (APBN Kinerja dan Data - Data and

Budget Performance) is the form of citizen's version of IYRs.

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: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.*

Answer:

b. No

Source:

IYRs 2018 or Our APBN 2018 are published with a very simple and easy to understand but - quiet comprehensive - but, i think it is not a citizen budget format. We could see the document on the link <https://www.kemenkeu.go.id/apbnkita>

Comment:

Interesting to see changes in how the presentation of IYRs 2018 is packaged in pdf, but the data presented is very complete and easily understood by the community. so I as a researcher stated that the government has published IYRs in the format of citizen budget.

Peer Reviewer

Opinion: Agree

Comments: I couldnt agree more both the researcher (source and comment). Its in a 70-80 pages book format. The language used in the IYRs is easy to understand, with a lot of illustrations and few tables. Yet, the IYRs are not in "citizen version". As comparison, the EB has the citizen versions in multiple forms...infographics and books...but not the IYR

Government Reviewer

Opinion: Disagree

Suggested Answer: a. Yes

Comments: I agree with the researcher that the citizen's version is to make people easy to understand about the budget. But we need to report to the public about the budget realization comprehensively. The people didn't have to read all the pages on that book, for example, let's try to look at the INFOGRAFIS page, the budget realization has explained briefly on that page. The people could understand easily how much money have spent by the government.

Researcher Response

IYRs 2018 or Our APBN 2018 are published with a very simple and easy to understand but - quiet comprehensive - but, i think it is not a citizen budget format. We could see the document on the link <https://www.kemenkeu.go.id/apbnkita>

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 2018

Source:

The Indonesian fiscal year starts January every year. Because the fiscal year 2019 has just begun, then in OBS 2019, to see MYR, we will use fiscal year 2018. we could see the MYR 2018 in this link <http://www.anggaran.kemenkeu.go.id/content/Publikasi/2018%20lapsem%201.pdf>

Comment:

link <http://www.anggaran.kemenkeu.go.id/content/Publikasi/2018%20lapsem%201.pdf> the link above contains the 2018 State Budget 2018 APBN Implementation Report semester I (MYR semester I) and the semester II state budget prognosis

Peer Reviewer  
Opinion: Agree

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:

The MYR 2018 is published for the first time 07/17/2018 13:30:13 (<http://www.anggaran.kemenkeu.go.id/content/Publikasi/2018%20lapsem%201.pdf>), which is 2 week after the midpoint (mid point is June, MYR is published on July).

Comment:

Peer Reviewer  
Opinion: Agree  
Comments: I checked it.

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 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.*

Answer:  
17/07/2018

Source:

The MYR 2018 is published the first time on 17/07/2018 on this link <http://www.anggaran.kemenkeu.go.id/content/Publikasi/2018%20lapsem%201.pdf>

Comment:

Peer Reviewer  
Opinion: Agree

Comments: the publication date is stated in the website

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:  
i use javascript:alert(document.lastModified) to determined of the MYR 2018 at this link  
<http://www.anggaran.kemenkeu.go.id/content/Publikasi/2018%20lapsem%201.pdf>

Source:

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: we do not need to see the java script. We can see the publication date in the website, right under to the download link.

<http://www.anggaran.kemenkeu.go.id/dja/edef-konten-view.asp?id=1370> it said the date is 18/07/2018 10:01:30

Comments: I have the screenshot

Government Reviewer

Opinion: Agree

IBP Comment

The Peer Reviewer's comment is acknowledged - the publication date is posted on the website as well.

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

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

Answer:  
<http://www.anggaran.kemenkeu.go.id/content/Publikasi/2018%20lapsem%201.pdf>

Source:  
the MYR 2018 is published on 17/07/2018 on this link <http://www.anggaran.kemenkeu.go.id/content/Publikasi/2018%20lapsem%201.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: it was published in this link: <http://www.anggaran.kemenkeu.go.id/dja/edef-konten-view.asp?id=1370> the document's download link:

<http://www.anggaran.kemenkeu.go.id/content/Publikasi/2018%20lapsem%201.pdf>

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 and Word (.doc/.docx) 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 published or not produced, therefore its machine readability cannot be assessed.

Answer:

c. No

Source:

The data on The MYR 2018 is not on machine readable format. its on pdf format

Comment:

Peer Reviewer

Opinion: Agree

Comments: the publication is in narative, and pdf format

Government Reviewer

Opinion: Disagree

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

Comments: Some of the numerical data has provided at <http://data-apbn.kemenkeu.go.id/Dataset/Details/1030>

Researcher Response

I have checked the link from GR, and I agree. Some of the numerical data has provided at <http://data-apbn.kemenkeu.go.id/Dataset/Details/1030>. and i will change the score to "B"

IBP Comment

IBP acknowledges the comment of the government reviewer and the response of the researcher to that comment. However, the score is maintained at "c" because there is only execution data (In-Year Report data) and not information from the Mid-Year Review about projections for the remainder of the fiscal year in the files cited. In addition, the files in the link cited by the government reviewer were created in 2019 (the first Excel file in January 2019 and the second Excel file in August 2019), so they would not apply to this question based on OBS methodology.

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:

the document is publicly available. we could see on this link <http://www.anggaran.kemenkeu.go.id/content/Publikasi/2018%20lapsem%201.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: it was published in this link: <http://www.anggaran.kemenkeu.go.id/dja/edef-konten-view.asp?id=1370> the document's download link: <http://www.anggaran.kemenkeu.go.id/content/Publikasi/2018%20lapsem%201.pdf>

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:

Source:

Comment:

Peer Reviewer  
Opinion:

Government Reviewer  
Opinion:

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

*For example, a title for the Mid-Year Review could be "Semi-annual Budget Performance Report, FY 2017/18" or "Mid-Year Report on the 2018 National Budget."*

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

Answer:

Government Report on the Implementation of the first semester of the 2018 State Budget

Source:

the title in Indonesia is "Laporan Pemerintah Tentang Anggaran Pendapatan dan Belanja Negara Semester pertama tahun 2018" or in english "Government Report on the Implementation of the first semester of the 2018 State Budget" we could see the MYR on this link <http://www.anggaran.kemenkeu.go.id/content/Publikasi/2018%20lapsem%201.pdf>

Comment:

Peer Reviewer  
Opinion: Agree  
Comments: I refer the same document

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: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.

Answer:

a. Yes

Source:

i could not find the citizen version of the MYR 2018.

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: a. Yes

Comments: the MoF issued an infographic which can be downloaded from this link

<http://www.anggaran.kemenkeu.go.id/content/publikasi/2018%20infografiklapsem1.pdf> you can also find other infographics on budget (such as the MYR 2019) in this link: <http://www.anggaran.kemenkeu.go.id/dja/edef-infografis.asp>

Government Reviewer

Opinion: Disagree

Suggested Answer: a. Yes

Comments: The citizen version of the MYR 2018 has provided in

<http://www.anggaran.kemenkeu.go.id/content/publikasi/2018%20infografiklapsem1.pdf>

Researcher Response

ok.. i agree with the GR . I will change the score to "A"

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 2017 FY 2017

Source:

Indonesian fiscal year starting January 1 and ending on December 31. YER was published after being audited by the Supreme Audit Agency. Currently, YER 2018 is in the process of being audited, so we will use YER 2017 in this OBS.

YER 2017 is published on MoF website for the first time on 06/26/2018 13:48:33 on this link <https://www.kemenkeu.go.id/media/10117/lkpp-2017.pdf>

Comment:

Peer Reviewer

Opinion: Agree

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:

YER 2017 is published on MoF website for the first time on 06/26/2018 13:48:33 on this link <https://www.kemenkeu.go.id/media/10117/lkpp-2017.pdf>. It's mean 6 months after the end of fiscal year

Comment:

Peer Reviewer

Opinion: I choose not to review this question

Comments: the document was signed by the supreme audit: 20 May 2019 last modified: Mon 27 May 2019 09:25:14 WIB date of publication: I cannot confirm the researcher's answer since there is no publication date on the website. Thus, I assume that the government produced the document less than 6 months after the budget year end. But I cannot say anything about the publication date (I do not know exactly when it was available for public).

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 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.*

Answer:

26/06/2018 26/06/2018

Source:

YER 2017 is published on MoF website for the first time on 06/26/2018 13:48:33 on this link <https://www.kemenkeu.go.id/media/10117/lkpp-2017.pdf>

Comment:

Peer Reviewer

Opinion: I choose not to review this question

Comments: the document was signed by the supreme audit: 20 May 2019 last modified: Mon 27 May 2019 09:25:14 WIB date of publication: I cannot confirm the researcher's answer since there is no publication date on the website. Thus, I assume that the government produced the document less than 6 months after the budget year end. But I cannot say anything about the publication date or when the document made available for public.

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:

i use javascript:alert(document.lastModified) to determined the date of publication of YER on this link <https://www.kemenkeu.go.id/media/10117/lkpp-2017.pdf> i use javascript:alert(document.lastModified) to determined the date of publication of the YER

Source:

YER 2017 is published on MoF website for the firts time on 06/26/2018 13:48:33 on this link <https://www.kemenkeu.go.id/media/10117/lkpp-2017.pdf>

Comment:

Peer Reviewer

Opinion: I choose not to review this question

Comments: the same reason. the document was: signed by the supreme audit: 20 May 2019 meta data shown last modified: Mon 27 May 2019 09:25:14 WIB date of publication: I cannot confirm the researcher's answer since there is no publication date on the website. Thus, I assume that the government produced the document less than 6 months after the budget year end. But I cannot say anything about the publication date.

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://www.kemenkeu.go.id/media/10117/lkpp-2017.pdf> <https://www.kemenkeu.go.id/media/10117/lkpp-2017.pdf>

Source:

YER 2017 is published on MoF website for the firts time on 06/26/2018 13:48:33 on this link <https://www.kemenkeu.go.id/media/10117/lkpp-2017.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: BPK website: <https://www.bpk.go.id/lkpp> MoF website: <https://www.kemenkeu.go.id/publikasi/laporan/laporan-keuangan-pemerintah-pusat/>

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 and Word (.doc/.docx) 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 published or not produced, therefore its machine readability cannot be assessed.*

Answer:

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

Source:

the YER is published on PDF format on this link <https://www.kemenkeu.go.id/media/10117/lkpp-2017.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: the report is in pdf

Government Reviewer

Opinion: Disagree

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

Comments: Some of the numerical data has provided at this official web: <http://data-apbn.kemenkeu.go.id/Dataset/Details/1034>

Researcher Response

i have checked the link and I agree to change the score to "B"

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:

the YER is publicly available on this link <https://www.kemenkeu.go.id/media/10117/lkpp-2017.pdf>

Comment:

Peer Reviewer

Opinion: Agree

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:

Source:

Comment:

Peer Reviewer  
Opinion:

Government Reviewer  
Opinion:

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

*For example, a title for the Year-End Report could be "Consolidated Financial Statement for the Year Ended 31 March 2018" or "Annual Report 2017 Published by the Ministry of Finance and Planning." If the document is not produced at all, researchers should mark this question "n/a."*

Answer:

LKPP Tahun 2017. Laporan Keuangan Pemerintah Pusat . Audited "LKPP Tahun 2017. Laporan Keuangan Pemerintah Pusat. Audited"

Source:

The Title of YER is "LKPP Tahun 2017. Laporan Keuangan Pemerintah Pusat. Audited". or in english "LKPP Year 2017. Central Government Financial Reports. Audited".

we can see on this link <https://www.kemenkeu.go.id/media/10117/lkpp-2017.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: I refer the same document

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: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.*

Answer:

a. Yes

Source:

the CB version of YER 2017 could be seen in this link <https://www.kemenkeu.go.id/publikasi/infografik/laporan-keuangan-pemerintah-pusat-lkpp-2017/>

Comment:

Peer Reviewer

Opinion: Agree

Comments: I refer the same document

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 2017

Source:

The Indonesian fiscal year starts every January. At present, the 2018 budget document is still in the audit process, so in OBS 2019, we use the 2017 audit document. Proses audit di Indonesia dilaksanakan oleh Badan Pemeriksa Keuangan, kami menyebutnya BPK. The audit report can be seen on the BPK website as follows: <http://www.bpk.go.id/lkpp>

Audit Report 2017 consist of:

1. executive summary [http://www.bpk.go.id/assets/files/lkpp/2017/lkpp\\_2017\\_1527749827.pdf](http://www.bpk.go.id/assets/files/lkpp/2017/lkpp_2017_1527749827.pdf)
2. Financial Reports [http://www.bpk.go.id/assets/files/lkpp/2017/lkpp\\_2017\\_1527751554.pdf](http://www.bpk.go.id/assets/files/lkpp/2017/lkpp_2017_1527751554.pdf)
3. internal control system [http://www.bpk.go.id/assets/files/lkpp/2017/lkpp\\_2017\\_1527750975.pdf](http://www.bpk.go.id/assets/files/lkpp/2017/lkpp_2017_1527750975.pdf)
4. report on compliance inspection results [http://www.bpk.go.id/assets/files/lkpp/2017/lkpp\\_2017\\_1527751202.pdf](http://www.bpk.go.id/assets/files/lkpp/2017/lkpp_2017_1527751202.pdf)
5. implementation of fiscal transparency [http://www.bpk.go.id/assets/files/lkpp/2017/lkpp\\_2017\\_1527751344.pdf](http://www.bpk.go.id/assets/files/lkpp/2017/lkpp_2017_1527751344.pdf)

Comment:

Peer Reviewer

Opinion: Agree

Comments: I refer the same documents

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:

All the Document of Audit Report 2017 are published on 05/31/2018 or 5 months after the end of the budget year as seen on this link <http://www.bpk.go.id/lkpp>. The audit report consist of :

1. executive summary is published on 05/31/2018 13:57:07 [http://www.bpk.go.id/assets/files/lkpp/2017/lkpp\\_2017\\_1527749827.pdf](http://www.bpk.go.id/assets/files/lkpp/2017/lkpp_2017_1527749827.pdf)
2. Financial Report is published on 05/31/2018 14:25:54 [http://www.bpk.go.id/assets/files/lkpp/2017/lkpp\\_2017\\_1527751554.pdf](http://www.bpk.go.id/assets/files/lkpp/2017/lkpp_2017_1527751554.pdf)
3. Internal Control System is published on 05/31/2018 14:16:15 [http://www.bpk.go.id/assets/files/lkpp/2017/lkpp\\_2017\\_1527750975.pdf](http://www.bpk.go.id/assets/files/lkpp/2017/lkpp_2017_1527750975.pdf)
4. report on compliance inspection results is published on 05/31/2018 14:20:02 [http://www.bpk.go.id/assets/files/lkpp/2017/lkpp\\_2017\\_1527751202.pdf](http://www.bpk.go.id/assets/files/lkpp/2017/lkpp_2017_1527751202.pdf)
5. implementation of fiscal transparency is published on 05/31/2018 14:22:24 [http://www.bpk.go.id/assets/files/lkpp/2017/lkpp\\_2017\\_1527751344.pdf](http://www.bpk.go.id/assets/files/lkpp/2017/lkpp_2017_1527751344.pdf)

Comment:

Peer Reviewer

Opinion: I choose not to review this question

Comments: I cannot check the publication date, thus I cannot confirm whether it is published less than six months after the year end. The documents were signed on 21 May 2018. The last recorded modification was on 27 May 2018

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 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.*

Answer:

31/05/2018

Source:

All the Document of Audit Report 2017 are published on 05/31/2018 or 5 months after the end of the budget year as seen on this link <http://www.bpk.go.id/lkpp>. The audit report consist of :

1. executive summary is published on 05/31/2018 13:57:07 [http://www.bpk.go.id/assets/files/lkpp/2017/lkpp\\_2017\\_1527749827.pdf](http://www.bpk.go.id/assets/files/lkpp/2017/lkpp_2017_1527749827.pdf)
2. Financial Report is published on 05/31/2018 14:25:54 [http://www.bpk.go.id/assets/files/lkpp/2017/lkpp\\_2017\\_1527751554.pdf](http://www.bpk.go.id/assets/files/lkpp/2017/lkpp_2017_1527751554.pdf)
3. Internal Control System is published on 05/31/2018 14:16:15 [http://www.bpk.go.id/assets/files/lkpp/2017/lkpp\\_2017\\_1527750975.pdf](http://www.bpk.go.id/assets/files/lkpp/2017/lkpp_2017_1527750975.pdf)
4. report on compliance inspection results is published on 05/31/2018 14:20:02 [http://www.bpk.go.id/assets/files/lkpp/2017/lkpp\\_2017\\_1527751202.pdf](http://www.bpk.go.id/assets/files/lkpp/2017/lkpp_2017_1527751202.pdf)
5. implementation of fiscal transparency is published on 05/31/2018 14:22:24 [http://www.bpk.go.id/assets/files/lkpp/2017/lkpp\\_2017\\_1527751344.pdf](http://www.bpk.go.id/assets/files/lkpp/2017/lkpp_2017_1527751344.pdf)

Comment:

Peer Reviewer

Opinion: I choose not to review this question

Comments: The documents were signed on 21 May 2018. The last recorded modification was on 27 May 2018 there is no publication date on both the website/download link and the document. I cannot check the publication date, thus I cannot confirm whether it was made available for public on 31 May 2018 as the researcher claimed

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:

I determined the date of publication of AR by using `javascript:alert(document.lastModification)`

Source:

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: I disagree with the researcher. Modification date doesn't inform the publication date. The document could be uploaded to the server on the modification date for publication. But its appearance on the website and made available for public could be anytime, the next day, next week, next month or even never.

Government Reviewer

Opinion: Agree

IBP Comment

The Peer Reviewer's comment is noted, however, the Javascript date does provide the latest date by which a document is published (it could be published earlier, however). Given that, IBP confirms the researcher's response on the publication date.

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:

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

Source:

All the Document of Audit Report 2017 are published on 05/31/2018 or 5 months after the end of the budget year as seen on this link <http://www.bpk.go.id/lkpp>. The audit report consist of :

1. executive summary is published on 05/31/2018 13:57:07 [http://www.bpk.go.id/assets/files/lkpp/2017/lkpp\\_2017\\_1527749827.pdf](http://www.bpk.go.id/assets/files/lkpp/2017/lkpp_2017_1527749827.pdf)
2. Financial Report is published on 05/31/2018 14:25:54 [http://www.bpk.go.id/assets/files/lkpp/2017/lkpp\\_2017\\_1527751554.pdf](http://www.bpk.go.id/assets/files/lkpp/2017/lkpp_2017_1527751554.pdf)
3. Internal Control System is published on 05/31/2018 14:16:15 [http://www.bpk.go.id/assets/files/lkpp/2017/lkpp\\_2017\\_1527750975.pdf](http://www.bpk.go.id/assets/files/lkpp/2017/lkpp_2017_1527750975.pdf)
4. report on compliance inspection results is published on 05/31/2018 14:20:02 [http://www.bpk.go.id/assets/files/lkpp/2017/lkpp\\_2017\\_1527751202.pdf](http://www.bpk.go.id/assets/files/lkpp/2017/lkpp_2017_1527751202.pdf)
5. implementation of fiscal transparency is published on 05/31/2018 14:22:24 [http://www.bpk.go.id/assets/files/lkpp/2017/lkpp\\_2017\\_1527751344.pdf](http://www.bpk.go.id/assets/files/lkpp/2017/lkpp_2017_1527751344.pdf)

Comment:

Peer Reviewer

Opinion: Agree

Comments: I downloaded the documents from the same links

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 and Word (.doc/.docx) 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 published or not produced, therefore its machine readability cannot be assessed.

Answer:

c. No

Source:

The Audit report on PDF format.

All the Document of Audit Report 2017 are published on 05/31/2018 or 5 months after the end of the budget year as seen on this link <http://www.bpk.go.id/lkpp>. The audit report consist of :

1. executive summary is published on 05/31/2018 13:57:07 [http://www.bpk.go.id/assets/files/lkpp/2017/lkpp\\_2017\\_1527749827.pdf](http://www.bpk.go.id/assets/files/lkpp/2017/lkpp_2017_1527749827.pdf)
2. Financial Report is published on 05/31/2018 14:25:54 [http://www.bpk.go.id/assets/files/lkpp/2017/lkpp\\_2017\\_1527751554.pdf](http://www.bpk.go.id/assets/files/lkpp/2017/lkpp_2017_1527751554.pdf)
3. Internal Control System is published on 05/31/2018 14:16:15 [http://www.bpk.go.id/assets/files/lkpp/2017/lkpp\\_2017\\_1527750975.pdf](http://www.bpk.go.id/assets/files/lkpp/2017/lkpp_2017_1527750975.pdf)
4. report on compliance inspection results is published on 05/31/2018 14:20:02 [http://www.bpk.go.id/assets/files/lkpp/2017/lkpp\\_2017\\_1527751202.pdf](http://www.bpk.go.id/assets/files/lkpp/2017/lkpp_2017_1527751202.pdf)
5. implementation of fiscal transparency is published on 05/31/2018 14:22:24 [http://www.bpk.go.id/assets/files/lkpp/2017/lkpp\\_2017\\_1527751344.pdf](http://www.bpk.go.id/assets/files/lkpp/2017/lkpp_2017_1527751344.pdf)

Comment:

Peer Reviewer

Opinion: Agree

Comments: all documents are 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:

All the Document of Audit Report 2017 are published on 05/31/2018 or 5 months after the end of the budget year as seen on this link <http://www.bpk.go.id/lkpp>. The audit report consist of :

1. executive summary is published on 05/31/2018 13:57:07 [http://www.bpk.go.id/assets/files/lkpp/2017/lkpp\\_2017\\_1527749827.pdf](http://www.bpk.go.id/assets/files/lkpp/2017/lkpp_2017_1527749827.pdf)
2. Financial Report is published on 05/31/2018 14:25:54 [http://www.bpk.go.id/assets/files/lkpp/2017/lkpp\\_2017\\_1527751554.pdf](http://www.bpk.go.id/assets/files/lkpp/2017/lkpp_2017_1527751554.pdf)
3. Internal Control System is published on 05/31/2018 14:16:15 [http://www.bpk.go.id/assets/files/lkpp/2017/lkpp\\_2017\\_1527750975.pdf](http://www.bpk.go.id/assets/files/lkpp/2017/lkpp_2017_1527750975.pdf)
4. report on compliance inspection results is published on 05/31/2018 14:20:02

[http://www.bpk.go.id/assets/files/lkpp/2017/lkpp\\_2017\\_1527751202.pdf](http://www.bpk.go.id/assets/files/lkpp/2017/lkpp_2017_1527751202.pdf)

5. implementation of fiscal transparency is published on 05/31/2018 14:22:24  
[http://www.bpk.go.id/assets/files/lkpp/2017/lkpp\\_2017\\_1527751344.pdf](http://www.bpk.go.id/assets/files/lkpp/2017/lkpp_2017_1527751344.pdf)

Comment:

Peer Reviewer  
Opinion: Agree

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:

Source:

Comment:

Peer Reviewer  
Opinion:

Government Reviewer  
Opinion:

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

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

Answer:

"Report on the Results of Examination of the 2017 Central Government Financial Report"

Source:

The title in Indonesia , "Laporan Hasil Pemeriksaan Atas Laporan Keuangan Pemerintah Pusat tahun 2017 or in english , "Report on the Results of Examination of the 2017 Central Government Financial Report"

All the Document of Audit Report 2017 are published on 05/31/2018 or 5 months after the end of the budget year as seen on this link  
<http://www.bpk.go.id/lkpp>. The audit report consist of :

1. executive summary is published on 05/31/2018 13:57:07 [http://www.bpk.go.id/assets/files/lkpp/2017/lkpp\\_2017\\_1527749827.pdf](http://www.bpk.go.id/assets/files/lkpp/2017/lkpp_2017_1527749827.pdf)
2. Financial Report is published on 05/31/2018 14:25:54 [http://www.bpk.go.id/assets/files/lkpp/2017/lkpp\\_2017\\_1527751554.pdf](http://www.bpk.go.id/assets/files/lkpp/2017/lkpp_2017_1527751554.pdf)
3. Internal Control System is published on 05/31/2018 14:16:15  
[http://www.bpk.go.id/assets/files/lkpp/2017/lkpp\\_2017\\_1527750975.pdf](http://www.bpk.go.id/assets/files/lkpp/2017/lkpp_2017_1527750975.pdf)
4. report on compliance inspection results is published on 05/31/2018 14:20:02  
[http://www.bpk.go.id/assets/files/lkpp/2017/lkpp\\_2017\\_1527751202.pdf](http://www.bpk.go.id/assets/files/lkpp/2017/lkpp_2017_1527751202.pdf)
5. implementation of fiscal transparency is published on 05/31/2018 14:22:24

[http://www.bpk.go.id/assets/files/lkpp/2017/lkpp\\_2017\\_1527751344.pdf](http://www.bpk.go.id/assets/files/lkpp/2017/lkpp_2017_1527751344.pdf)

Comment:

Peer Reviewer

Opinion: Agree

Comments: I am reading the same document

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: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.*

Answer:

b. No

Source:

We could not find the citizen version of the AR.

All the Document of Audit Report 2017 are published on 05/31/2018 or 5 months after the end of the budget year as seen on this link <http://www.bpk.go.id/lkpp>. The audit report consist of :

1. executive summary is published on 05/31/2018 13:57:07 [http://www.bpk.go.id/assets/files/lkpp/2017/lkpp\\_2017\\_1527749827.pdf](http://www.bpk.go.id/assets/files/lkpp/2017/lkpp_2017_1527749827.pdf)
2. Financial Report is published on 05/31/2018 14:25:54 [http://www.bpk.go.id/assets/files/lkpp/2017/lkpp\\_2017\\_1527751554.pdf](http://www.bpk.go.id/assets/files/lkpp/2017/lkpp_2017_1527751554.pdf)
3. Internal Control System is published on 05/31/2018 14:16:15 [http://www.bpk.go.id/assets/files/lkpp/2017/lkpp\\_2017\\_1527750975.pdf](http://www.bpk.go.id/assets/files/lkpp/2017/lkpp_2017_1527750975.pdf)
4. report on compliance inspection results is published on 05/31/2018 14:20:02 [http://www.bpk.go.id/assets/files/lkpp/2017/lkpp\\_2017\\_1527751202.pdf](http://www.bpk.go.id/assets/files/lkpp/2017/lkpp_2017_1527751202.pdf)
5. implementation of fiscal transparency is published on 05/31/2018 14:22:24 [http://www.bpk.go.id/assets/files/lkpp/2017/lkpp\\_2017\\_1527751344.pdf](http://www.bpk.go.id/assets/files/lkpp/2017/lkpp_2017_1527751344.pdf)

Comment:

Peer Reviewer

Opinion: Agree

Comments: there is no citizen version...all in pdf/books full of technical details

Government Reviewer

Opinion: Disagree

Suggested Answer: a. Yes

Comments: The citizen's version of AR 2017 has provided in this official web: <https://www.kemenkeu.go.id/publikasi/infografik/laporan-keuangan-pemerintah-pusat-lkpp-2017/>

Researcher Response

Oke.. i have checked the link and I agree with the GR. I will change the score to 'A'

IBP Comment

During an IBP review, this question is revised from A to B, recognizing that the graphic speaks to year-end outcomes of the budget rather than the results of the audit report and is not published by BPK. While there is a box that mentions the unqualified opinion of BPK about the audit statements, the purpose of the document is to summarize the year-end outcomes, not the audit process or findings.

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

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

Answer:

a. Yes

Source:

There are some websites for disseminating government fiscal information. we might visit different web portals for different type of documents. Some of the web portal are still under the MoF but different directorates. Here are some of them:

1. MoF website <https://www.kemenkeu.go.id/>. we could find the information of citizen budget, PBS, EBP, EB, IYRs, MYRs,
2. SAI website <http://www.bpk.go.id/> we could find AR
3. <http://www.data-apbn.kemenkeu.go.id/Publications> , we also could find the information of citizen budget, PBS, EBP, EB, IYRs, MYRs,

Comment:

Peer Reviewer

Opinion: Agree

Comments: Unfortunately, it is difficult for those unfamiliar with the sites to navigate to find the relevant documents.

Government Reviewer

Opinion: Agree

Comments: Another official website for disseminating government fiscal information: <https://www.peta.data-apbn.kemenkeu.go.id>  
<http://query.data-apbn.kemenkeu.go.id/>

GQ-1b. On these websites/portals, can revenue and/or expenditure data for the current fiscal year be downloaded as a consolidated file (or set of files)? If yes, please provide the necessary links in the comment/citation.

*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 revenue and/or expenditure information for the current fiscal year; (b) consolidated files that contain revenue and/or expenditure information for multiple years in consistent formats; and (c) infographics/visualizations or other similar tools used to simplify data access and analysis. Researchers should provide the links to relevant webpages and some explanations of what they contain.*

Answer:

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

Source:

On <http://www.data-apbn.kemenkeu.go.id/Dataset/Details/1030>, we could download the revenue and expenditure data for the current fiscal year as a consolidated file. The format of document is excel. Summary of allocation and realization of APBN 2016-2019 provides data of revenue, expenditure, surplus / deficit and financing since 2016 until 2019, which each year is presented by its allocation and realization.

Comment:

Peer Reviewer

Opinion: Agree

Comments: not only excel. Some other data are also available in CSV format

Government Reviewer

Opinion: Agree

Comments: Another official website for disseminating government fiscal information: <https://www.peta.data-apbn.kemenkeu.go.id>  
<http://query.data-apbn.kemenkeu.go.id/>

GQ-1c. On these websites/portals, can consolidated revenue and/or expenditure data be downloaded for multiple years in consistent formats? If yes, please provide the necessary links and details in the comment/citation.

Answer:

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

Source:

On <http://www.data-apbn.kemenkeu.go.id/Dataset/Details/1030>, we could download the revenue and expenditure data for the multiple years in consistent formats. The format of document is excel. Summary of allocation and realization of APBN 2016-2019 provides data of revenue, expenditure, surplus / deficit and financing since 2016 until 2019, which each year is presented by its allocation and realization.

Comment:

Peer Reviewer

Opinion: Agree

Comments: I have checked the link and downloaded the file..

Government Reviewer

Opinion: Agree

Comments: Another official website for disseminating government fiscal information: <https://www.peta.data-apbn.kemenkeu.go.id>  
<http://query.data-apbn.kemenkeu.go.id/>

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

Answer:

a. Yes

Source:

On this portal <https://www.kemenkeu.go.id/dataapbn>, we could see the visualization/infographics or similar tool use to simplify data access and analysis. Some format is like Q & A but some others are like infographic and videos.

Comment:

Peer Reviewer

Opinion: Agree

Comments: there is also another link... such as this <http://www.anggaran.kemenkeu.go.id/dja/edef-infografis.asp>

Government Reviewer

Opinion: Agree

Comments: The visualization tool was also provided in this link: <https://www.peta.data-apbn.kemenkeu.go.id> The budget data provided and distribute for each province. The colors show the amount or layer of budget allocation/realization.

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://www.kenyalaw.org/lex/actview.xhtml?actid=No.%2018%20of%202012>), and the Macedonian researcher may include a link to its State Audit Law (<https://www.finance.gov.mk/files/u11/Audit%20law.pdf>). Researchers should provide links to websites where such laws are published, if possible, or an electronic copy of the law itself. They should also indicate if and where (e.g. which article) these laws include specific provisions for budget transparency and citizen participation in budget processes.

Answer:

a. Yes

Source:

Indonesia has Law number 17/2003 on State Finance [http://www.djpk.depkeu.go.id/attach/post-uu-no-17-tahun-2003-tentang-keuangan-negara/UU-63-61-uu17\\_2003.htm](http://www.djpk.depkeu.go.id/attach/post-uu-no-17-tahun-2003-tentang-keuangan-negara/UU-63-61-uu17_2003.htm). Article 3 (paragraph 1) states about aspects of transparency and public participation explicitly, "State Finance is managed in an orderly manner, complies with laws and regulations, is efficient, economical, effective, transparent and responsible by paying attention to a sense of justice and propriety"

Comment:

Peer Reviewer

Opinion: Agree

Comments: Are there laws in place guiding public financial management and/or auditing? YES Yes there are laws on public finance management and audit.... 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. AND here lies the problem. There are inconsistency since some laws only stated general principles that budget have to be transparent...while other laws said in detail >UNDANG-UNDANG REPUBLIK INDONESIA NOMOR 17 TAHUN 2003 TENTANG KEUANGAN NEGARA (Law of the Republic of Indonesia number 17 year 2003 on State Financial). Unfortunately only stated the general principle, as the researcher's answer. There is no specific provisions for budget transparency and/or participation >PERATURAN PEMERINTAH REPUBLIK INDONESIA NOMOR 45 TAHUN 2013 TENTANG TATA CARA PELAKSANAAN ANGGARAN PENDAPATAN DAN BELANJA NEGARA (Government Regulation of the Republic Indonesia Number 45 Year 2013 on the Implementation Procedures of State Budget) Unfortunately there is no specific provisions for budget transparency and/or participation >UNDANG-UNDANG REPUBLIK INDONESIA NOMOR 15 TAHUN 2004 TENTANG PEMERIKSAAN PENGELOLAAN DAN TANGGUNG JAWAB KEUANGAN NEGARA (Law of the Republic of Indonesia Number 15 year 2004 on Oversighting the State Finance Management and Responsibility) Article 3 (1) In case the audit (of government institutions) was conducted by a public accountant, the results of audit have to be submitted to the Supreme Audit Agency (BPK) and published Article 8 In conducting audits as stated in Article 7(1), the Supreme Audit Agency have to consider informations from government, central bank, and public. Article 19 (1) The audit results, after being submitted to the respective institution, is declared open for public However, for local governments, there is a regulation that specifically address the transparency of local government budget. >PERATURAN PEMERINTAH REPUBLIK INDONESIA NOMOR 56 TAHUN 2005 TENTANG SISTEM INFORMASI KEUANGAN DAERAH (Government Regulation of the Republic of Indonesia Number 56 year 2005 on Local Financial Information System) Article 11 Each Local Governments have to establish Local Financial Information System Article 12 The Local Financial Information System, as mandated by Article 11, aims to: e. Provide local government financial information openly to public Article 13 The established local government financial information system, as stated in Article 11 covers: a. presentation of budget information, budget implementation, and local financial report produced by the Local Financial Information System b. presentation of local financial information in the official website of the local government

Government Reviewer

Opinion: Agree

Researcher Response

I think all of us agree about the regulation. so the score is 'A'

GQ-3. Are there additional laws 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.ncss.gov.in/facilities/central-public-information-officer/rti-act-details.html>) is an example of this type of law. More information on access to information legislation (constitutional provisions, laws, and regulations), including examples of model laws, can be found here: <http://www.right2info.org/laws/constitutional-provisions-laws-and-regulations#section-1>.*

Answer:

a. Yes

Source:

Indonesia has a law on public information disclosure (Law Number 14/2008) that guarantees the right of citizens to access information and the

government's obligation to publish budget documents as a form of transparency.

We could see the law on this website [https://www.kpk.go.id/images/pdf/uu%20pip/UU\\_No\\_14\\_Tahun\\_2008.pdf](https://www.kpk.go.id/images/pdf/uu%20pip/UU_No_14_Tahun_2008.pdf).

Comment:

Peer Reviewer

Opinion: Agree

Comments: >UNDANG-UNDANG REPUBLIK INDONESIA NOMOR 1 TAHUN 2004 TENTANG PERBENDAHARAAN NEGARA (Law of the Republic of Indonesia number 1 year 2004 on State Treasury). Article 57 (1) Committee for Government Account Standard shall be established in order to ensure transparency and accountability of government account management. >UNDANG-UNDANG REPUBLIK INDONESIA NOMOR 15 TAHUN 2004 TENTANG PEMERIKSAAN PENGELOLAAN DAN TANGGUNG JAWAB KEUANGAN NEGARA (Law of the Republic of Indonesia Number 15 year 2004 on Oversighting the State Finance Management and Responsibility) Article 3 (1) In case the audit (of government institutions) was conducted by a public accountant, the results of audit have to be submitted to the Supreme Audit Agency (BPK) and published Article 8 In conducting audits as stated in Article 7(1), the Supreme Audit Agency have to consider informations from government, central bank, and public. Article 19 (1) The audit results, after being submitted to the respective institution, is declared open for public >UNDANG-UNDANG REPUBLIK INDONESIA NOMOR 14 TAHUN 2008 TENTANG KETERBUKAAN INFORMASI PUBLIK (Law of the Republic of Indonesia number 14 year 2008 on Public Information Openess/Transparency) Article 1 number 2. Public Information is information that produced, collected, managed, sent and/or received by a public entity that has something to do with the executor and execution of the state tasks and/or executor and execution of other public entities as regulated by this law as well as other information that has something to do with public interest Article 7(1) Public entity is obliged to provide, deliver and/or publish public information under its authority to any public information request, except those exempted by regulations. Article 7(2) Public entity is obliged to give an accurate, correct, and not misleading.

Government Reviewer

Opinion: Agree

Researcher Response

i think , all of us agree with the regulation. so the "score is perfect

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:

Based on the finance minister's regulation no 127 / PMK.02 / 2015 concerning budget classification, in article 2 paragraph 2 it is stated that State Expenditures in State Budget (note: included EBP) as referred to in paragraph (1) is specified according to Organizational Classification, Function Classification, and Type Classification. the regulation could be download in the link below:  
<http://www.anggaran.depkeu.go.id/peraturan/PMK%20127%20-%202015.pdf>

referring to the regulation in EBP 2019, page 437 we will find a classification of spending based on administrative units, namely ministries and state institutions. the document could be download in this link:

<https://www.kemenkeu.go.id/media/10377/nota-keuangan-dan-rapbn-2019.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: in the section II chapter IV there are narrative and tables of budget (expenditure) presented in function classification in the Data Pokok section, there are tables of budget (expenditure) presented by function (table 9), function (table 10), institution (table 11 and 12), and program (table

13 and 14)

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:

Based on the finance minister's regulation no 127 / PMK.02 / 2015 concerning budget classification, in article 2 paragraph 2 it is stated that State Expenditures in State Budget (note: included EBP) as referred to in paragraph (1) is specified according to Organizational Classification, Function Classification, and Type Classification. the regulation could be download in the link below:  
<http://www.anggaran.depkeu.go.id/peraturan/PMK%20127%20-%202015.pdf>

referring to the regulation in EBP 2019, pages 432 , we will find expenditure classification based on function classification. there are 11 functions, namely: 1) Public service functions, 2) defense functions, 3) order and security functions, 4) economic functions, 5) environmental protection functions, 6) functions of housing and public facilities, 7) health, 8) functions tourism, 9) religious functions, 10) educational functions, 11) social protection functions.

the document could be download in this link:

<https://www.kemenkeu.go.id/media/10377/nota-keuangan-dan-rapbn-2019.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: in the section II chapter IV there are narrative and tables of budget (expenditure) presented in function classification in the Data Pokok section, there are tables of budget (expenditure) presented by function (table 9), function (table 10), institution (table 11 and 12), and program (table 13 and 14)

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](https://unstats.un.org/unsd/publication/SeriesM/SeriesM_84E.pdf) or at <http://www.imf.org/external/pubs/ft/qfs/manual/pdf/ch6ann.pdf>.

Answer:

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

Source:

referring to the regulation in EBP 2019, pages 432 to page we will find a shopping classification based on function classification. there are 11 functions, namely: 1) Public service functions, 2) defense functions, 3) order and security functions, 4) economic functions, 5) environmental protection functions, 6) functions of housing and public facilities, 7) health, 8) functions tourism, 9) religious functions, 10) educational functions, 11) social protection functions.

the document could be download in this link:

<https://www.kemenkeu.go.id/media/10377/nota-keuangan-dan-rapbn-2019.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: the function presented is compatible to international standards

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.*

*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:

Based on the finance minister's regulation no 127 / PMK.02 / 2015 concerning budget classification, in article 2 paragraph 2 it is stated that State Expenditures in State Budget (note: included EBP) as referred to in paragraph (1) is specified according to Organizational Classification, Function Classification, and Type Classification. the regulation could be download in the link below:  
<http://www.anggaran.depkeu.go.id/peraturan/PMK%20127%20-%202015.pdf>

Referring to the regulation in EBP 2019, pages 422 to page 472, (specifically page 433: TABEL 10 BELANJA PEMERINTAH PUSAT MENURUT JENIS, 2014-2019) we will find a classification of expenditures based on program classification or economic classification. The document could be download in this link <https://www.kemenkeu.go.id/media/10377/nota-keuangan-dan-rapbn-2019.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: in the section II chapter IV there are narrative and tables of budget (expenditure) presented in function classification in the Data Pokok section, there are tables of budget (expenditure) presented by function (table 9), function (table 10), institution (table 11 and 12), and program (table 13 and 14)

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:**

referring to the regulation in EBP 2019, pages 422 to page 472 (specifically page 433: TABEL 10 BELANJA PEMERINTAH PUSAT MENURUT JENIS, 2014-2019), we will find a classification of expenditures based on program classification or economic classification. The document could be download in this link <https://www.kemenkeu.go.id/media/10377/nota-keuangan-dan-rapbn-2019.pdf>

**Comment:**

**Peer Reviewer**

Opinion: Agree

Comments: there are 8 economic classifications namely: 1. Belanja pegawai (21), 2. Belanja barang (22), 3. Belanja modal (23), 4. Pembayaran bunga (24), 5. Subsidi (25), 6. Belanja Hibah (26), 7. Bantuan sosial (27), 8. Belanja lain lain (28)

**Government Reviewer**

Opinion: Agree

**IBP Comment**

Based on the Peer Reviewer's response, IBP confirms these headers to be the same as GFS 2011 economic classification categories.

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 detaille*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, 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:

Based on the finance minister's regulation no 127 / PMK.02 / 2015 concerning budget classification, in article 2 paragraph 2 it is stated that State Expenditures in State Budget (note: included EBP) as referred to in paragraph (1) is specified according to Organizational Classification, Function Classification, and Type Classification. the regulation could be download in the link below:  
<http://www.anggaran.depkeu.go.id/peraturan/PMK%20127%20-%202015.pdf>

See "Book III" - <https://www.kemenkeu.go.id/media/10374/himpunan-rencana-kerja-kementerian-lembaga-2019.pdf>

Form I: Details of Central Government Budget, according to Budget Section, Organizational Unit, Function, Program, and Source of Funds (PDF pages 7-104)

Comment:

Peer Reviewer

Opinion: Agree

Comments: Yes. See table 13 and 14 of the Data Pokok in the EBP

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:

See "Book III" - <https://www.kemenkeu.go.id/media/10374/himpunan-rencana-kerja-kementerian-lembaga-2019.pdf>

Comment:

Formulir II : Rincian Anggaran Belanja Pemerintah Pusat, menurut Bagian Anggaran, Unit Organisasi, Fungsi, Program, dan Kerangka Pengeluaran Jangka Menengah (KPJM).

Form II: Details of Central Government Budget, according to Budget Section, Organizational Unit, Function, Program, and the Medium Term Expenditure Framework (KPJM).

This section shows budget projections for administrative classification and programs for 2019-2022 in pages 106-200

While not shown in a consolidated fashion, the functional classifications that are assigned to the programs are also shown on the tables (in the two-digit codes, for example, 01 PELAYANAN UMUM).

Peer Reviewer

Opinion: Agree

Comments: yes, by ministries and by program are presented

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:

See "Book III" - <https://www.kemenkeu.go.id/media/10374/himpunan-rencana-kerja-kementerian-lembaga-2019.pdf>

Formulir II : Rincian Anggaran Belanja Pemerintah Pusat, menurut Bagian Anggaran, Unit Organisasi, Fungsi, Program, dan Kerangka Pengeluaran Jangka Menengah (KPJM).

Form II: Details of Central Government Budget, according to Budget Section, Organizational Unit, Function, Program, and the Medium Term Expenditure Framework (KPJM).

This section shows budget projections for administrative classification and programs for 2019-2022 in pages 106-200

While not shown in a consolidated fashion, the functional classifications that are assigned to the programs are also shown on the tables (in the two-digit codes, for example, 01 PELAYANAN UMUM).

Comment:

Peer Reviewer

Opinion: Agree

Comments: yes, there are presentation and projection of budget (until 2022) by ministries and program

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 detaille. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

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

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

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

Answer:

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

Source:

See "Book III" - <https://www.kemenkeu.go.id/media/10374/himpunan-rencana-kerja-kementerian-lembaga-2019.pdf>

Formulir II : Rincian Anggaran Belanja Pemerintah Pusat, menurut Bagian Anggaran, Unit Organisasi, Fungsi, Program, dan Kerangka Pengeluaran Jangka Menengah (KPJM).

Form II: Details of Central Government Budget, according to Budget Section, Organizational Unit, Function, Program, and the Medium Term Expenditure Framework (KPJM).

This section shows budget projections for administrative classification and programs for 2019-2022 in pages 106-200

Comment:

Peer Reviewer

Opinion: Agree

Comments: yes until 2022

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:

in chapter III 2019 EBP (Indonesia: Financial Note and RAPBN) documents are explained about the Policy and Target of State Revenues for the 2019 RAPBN and Medium-Term Projection 2020 - 2022 (pages 68-100). This document is presented at 3.1 concerning 2019 State Policy and Target Revenues. Table II.3.1 (page 70) presents information on State Revenue 2018-2019 which includes: A. Tax Revenue; B. Non-Tax State Revenues; C. Acceptance of Grants: <https://www.kemenkeu.go.id/media/10377/nota-keuangan-dan-rapbn-2019.pdf>

More detailed information is also available in Table 3 on p. 417.

'Other taxes' are less than 1%, therefore this question scores an A.

Comment:

Peer Reviewer

Opinion: Agree

Comments: I refer the same document

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:

in chapter III 2019 EBP (Indonesia: Financial Note and RAPBN) documents are explained about the Policy and Target of State Revenues for the 2019 RAPBN and Medium-Term Projection 2020 - 2022 (pages 68-100). This document is presented at 3.1 concerning 2019 State Policy and Target Revenues. Table II.3.1 (page 70) presents information on State Revenue 2018-2019 which includes: A. Tax Revenue; B. Non-Tax State Revenues; C. Acceptance of Grants.

More detailed information is also available in Table 3 on p. 417. In both tables, 'other non-tax revenue' accounts for 26% of total non-tax revenue.

Link of document : <https://www.kemenkeu.go.id/media/10377/nota-keuangan-dan-rapbn-2019.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: correct

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: The individual sources of non-tax revenue is presented on Graphic II.3.12 (p.91) and Chapter IV.3.1.2 (p.IV.3-12)

Researcher Response

yes, The individual sources of non-tax revenue is presented on Graphic II.3.12 (p.91) and Chapter IV.3.1.2 (p.IV.3-12) but not all. that's why, i give the 'B'score

IBP Comment

The researcher's response is confirmed. The information in Chapter IV.3.1.2 only covers BY-1 (Outlook 2018). BY (2019) information starts II.3-16 (PDF p. 84). There is a detailed narrative of 'non-tax state revenues' that is included in PDF p. 87-100, this information also shows an other category that is above 3%. On PDF p. 92, for example, it shows that 'other' unclassified revenues are 40.1% of PNBPN Lainnya - which equates to 36,699 billion. Total non-tax state revenues (PNBP) are 361,093 billion. Therefore the unclassified portion of revenues is 10.2%. The response to this indicator is therefore B.

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:

In Chapter 3 the 2019 EBP document (Indonesia: Financial Note and 2019 RAPBN) is explained about the Policies and Targets of State Revenues for

the 2019 RAPBN and Projection of the Medium Term 2020 - 2022 (pages 68-100). In this document presented on 3.2 (page 95) about the Projection of Medium-Term State Revenues.

- In Graph II.3.15, information is provided on the projection of medium-term tax revenues 2020-2022 (page 97).
- In Graph II. 3.16 (page 98) presented information on the projection of the medium term Non-Tax State Revenues 2020-2022.
- In Graph II.3.17 (page 100) data are presented on projections for medium-term grant receipts for 2020-2022.

Link of document <https://www.kemenkeu.go.id/media/10377/nota-keuangan-dan-rapbn-2019.pdf>.

Comment:

Specific tables on multi-year revenue estimates is not available, unlike the expenditure estimates. However, a summary of revenue projection in those three graphs are presenting the information.

Peer Reviewer

Opinion: Agree

Comments: Yet, I also agree with the comment....there is no table, only simple graphs

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:

In Chapter 3 the 2019 EBP document (Indonesia: Financial Note and 2019 RAPBN) is explained about the Policies and Targets of State Revenues for the 2019 RAPBN and Projection of the Medium Term 2020 - 2022 (pages 68-100). In this document presented on 3.2 (page 95) about the Projection of Medium-Term State Revenues.

- In Graph II.3.15, information is provided on the projection of medium-term tax revenues 2020-2022 (page 97).
- In Graph II. 3.16 (page 98) presented information on the projection of the medium term Non-Tax State Revenues 2020-2022.
- In Graph II.3.17 (page 100) data are presented on projections for medium-term grant receipts for 2020-2022.

Link of document <https://www.kemenkeu.go.id/media/10377/nota-keuangan-dan-rapbn-2019.pdf>.

Comment:

General tax categories are presented in the graphics above, and the narrative also contains some specific projections for revenue sources from 2018-2020. Most information is provided at an aggregate level and cannot be considered an individual source. Values are also not provided for these projections, only percentage change over time. Because of the limited general information, as well as the presentation of at least one specific individual source (grants) this question scores a C.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Projection only presented for general revenue categories...tax and non tax...and in simple graphs instead of tables

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.

Comments: The multi year estimates is presented in percentage, and it described the estimates of tax revenue (PPN, PPnBM, PBB, excise revenue, the other tax revenue, export and import duty), non tax revenue (oil and gas natural resources revenue, non oil and gas natural resources revenue, forestry natural resources revenue, fishery natural resources revenue, geothermal revenue and the other non tax revenue) and grants. The information is presented on page 95-100 of EBP 2019 and Chapter 2 (p.II.3-1)

Researcher Response

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). If the budget year is 2019, we need to see the prediction on 2020 and 2021. On page 95-100 of EBP 2019 and Chapter 2 (p.II.3-1), the document only provide percentage but not detail data of revenue and not for all kind of revenue.

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

*GUIDELINES:*

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

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

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

*Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt.*

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

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

Answer:

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

Source:

In the EBP 2019 (Financial Note and RAPBN 2019) document:

- page 141 concerning the State Debt Management Program (table II.4.5), information about the State Debt Management Program (Debt Interest Payments 2018-2019) is presented.
- On page 207 presented on the 2019 RAPBN Budget Financing Policy. Table II.6.1 (page 208) presents information on Budget Deficits and Financing in 2018-2019.
- In table II.6.2 (page 209), information about debt financing 2018-2019 is presented. This table presents the number of new loans, total debt owed at the end of the fiscal year and interest payments on debt for the fiscal year.

Link of document <https://www.kemenkeu.go.id/media/10377/nota-keuangan-dan-rapbn-2019.pdf>.

Comment:

Peer Reviewer

Opinion: Agree

Comments: Interest payment: TABEL II.4.5 PROGRAM PENGELOLAAN UTANG NEGARA (PEMBAYARAN BUNGA UTANG), 2018-2019 New borrowing: TABEL II.6.2 PEMBIAYAAN UTANG, 2018-2019 (miliar rupiah) Outstanding debt: TABEL III.2.3 PERKEMBANGAN OUTSTANDING DAN INDIKATOR RISIKO UTANG PEMERINTAH PUSAT, 2012 – JUNI 2018 I would like to answer a, but I do not find estimate of outstanding debt 2019. thus I agree with the researcher's answer

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: the amount of net new borrowing and the central government's total debt are presented on Table II.6.2 while the interest payments are presented on Table II.4.5

Researcher Response

I don't see total debt presented. Table II.6.2 presents debt as gross debt and net debt, but both values are only figures for new debt in the budget year. Table III.2.3 on p. 253 has this figure, but only through BY-1 (2018), so we would not count it for this question (only Q31). Therefore the score of B is confirmed, as there is not total debt outstanding.

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:

In the EBP 2019 (Financial Note and RAPBN 2019) document:

- pages 139-140 concerning the State Debt Management Program (table II.4.5), information about the State Debt Management Program (Debt Interest Payments 2018-2019) is presented.
- On page 207 presented on the 2019 RAPBN Budget Financing Policy. Table II.6.1 (page 208) presents information on Budget Deficits and Financing in 2018-2019.
- In table II.6.2 (page 209), information about debt financing 2018-2019 is presented. This table presents the number of new loans, total debt owed at the end of the fiscal year and interest payments on debt for the fiscal year.

Link of document <https://www.kemenkeu.go.id/media/10377/nota-keuangan-dan-rapbn-2019.pdf>.

Comment:

Peer Reviewer

Opinion: Agree

Comments: Interest payment: TABEL II.4.5 PROGRAM PENGELOLAAN UTANG NEGARA (PEMBAYARAN BUNGA UTANG), 2018-2019 New borrowing: TABEL II.6.2 PEMBIAYAAN UTANG, 2018-2019 (miliar rupiah)

Government Reviewer

Opinion: Disagree

Suggested Answer: The amount of net new borrowing required during the budget year The central government's total debt burden at the end of the budget year The interest payments on outstanding debt for the budget year

Comments: The central government's total debt burden at the end of the budget year is presented in Table II.6-1 (p.208)

Researcher Response

Oke.. I agree with the PR. The EBP presented: The amount of net new borrowing required during the budget year The interest payments on outstanding debt for the budget year

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:

In the EBP 2019 (Financial Note and RAPBN 2019) document:

- pages 139-140 concerning the State Debt Management Program (table II.4.5), information about the State Debt Management Program (Debt Interest Payments 2018-2019) is presented.
- On page 207 presented on the 2019 RAPBN Budget Financing Policy. Table II.6.1 (page 208) presents information on Budget Deficits and Financing in 2018-2019.
- In table II.6.2 (page 209), information about debt financing 2018-2019 is presented. This table presents the number of new loans, total debt owed at the end of the fiscal year and interest payments on debt for the fiscal year.

Link of document <https://www.kemenkeu.go.id/media/10377/nota-keuangan-dan-rapbn-2019.pdf>.

There is information on p. 388 and p. 253 for BY-1 total debt, but nothing for the Budget Year. Therefore, this is a D answer.

Comment:

Peer Reviewer

Opinion: Agree

Comments: Information on core components (interest rates on the debt; maturity profile of the debt; and whether the debt is domestic or external) presented in page 253 TABEL III.2.3 PERKEMBANGAN OUTSTANDING DAN INDIKATOR RISIKO UTANG PEMERINTAH PUSAT, 2012 – JUNI 2018 only shows until BY-1

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, information beyond the core elements is presented for the composition of the total debt outstanding.

Comments: The information about the composition of the total debt outstanding is presented in EBP 2019, but only the composition of debt formulation in 2019. The debt outstanding consists of SBN and loan. The loan sourced from domestic and overseas, classified by creditor from multilateral, bilateral and commercial. It is mostly in Rupiah, fixed rate, and medium tenor (more than 3 years). The information about maturity profile of the debt is presented by exchange rate and the big creditors (page 214). All of the information is in EBP 2019 page 208-214. The other side, the interest rate of the debt and the information about debt interest payment is presented on 140-141. The additional information related to debt outstanding like debt policies (page 208-214), exchange rate risk and refinancing risk to increased debt outstanding (page 252-253).

Researcher Response

This question is asking about the composition of \*total debt outstanding\*, not net new debt. On (page 208-214), we can not see the information about that.

IBP Comment

The researcher's response is confirmed. See p. 388 and p. 253 for information on BY-1 total debt. However, since the information appears to be for BY-1 (only 2018) then we would score this question as D if there is no information for 2019.

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 presented in the Executive's Budget Proposal:

Answer:

None of the above

Source:

In the EBP 2019 (Financial Note and RAPBN 2019) document:

- pages 139-140 concerning the State Debt Management Program (table II.4.5), information about the State Debt Management Program (Debt Interest Payments 2018-2019) is presented.
- On page 207 presented on the 2019 RAPBN Budget Financing Policy. Table II.6.1 (page 208) presents information on Budget Deficits and Financing in 2018-2019.

• In table II.6.2 (page 209), information about debt financing 2018-2019 is presented. This table presents the number of new loans, total debt owed at the end of the fiscal year and interest payments on debt for the fiscal year.

Link of document <https://www.kemenkeu.go.id/media/10377/nota-keuangan-dan-rapbn-2019.pdf>.

There is information on p. 388 and p. 253 for BY-1 total debt, but nothing for the Budget Year.

Comment:

Peer Reviewer

Opinion: Agree

Comments: there is no information on outstanding debt on BY

Government Reviewer

Opinion: Disagree

Suggested Answer: Interest rates on the debt Maturity profile of the debt Whether the debt is domestic or external

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:

b. Yes, the core information is presented for the macroeconomic forecast.

Source:

In chapter 2 (pages 48-62) EBP 2019 (Financial Note and 2019 RAPBN) is presented information on the Basic Macroeconomic Assumptions of the 2019 RAPBN and Medium-Term Projection for the 2020-2022 Period.

Point 2.1 presents the 2019 global economic projection.

Point 2.2 presents Basic Economic Assumptions The 2019 Macro RAPBN includes:

- 2.2.1 Economic growth (page 52).
- 2.2.2 Inflation rate (page 57).
- 2.2.3 3-month SPN interest rate (page 58).
- 2.2.4 Rupiah Exchange Rate (page 59),
- 2.2.5 Indonesian Crude Oil Prices (page 60),
- 2.2.6 Lifting Oil and Gas (page 61)

See also table on p. 415.

Link of document <https://www.kemenkeu.go.id/media/10377/nota-keuangan-dan-rapbn-2019.pdf>.

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Information on one of the core element, the nominal GDP level, is missing. While all other three core elements are presents. Yet, other information beyond core elements are also present: Rupiah Exchange Rate, Indonesian Crude Oil Prices, Lifting Oil and Gas

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: The additional informations related to macroeconomic forecast to compose budget projections are global economic projection in 2019, world trade volume, world commodity prices. They are presented on page 48-51 EBP 2019. Adding FITRA's information above, real GDP growth is presented on page 44 and the other side, nominal GDP level is presented on page Table II.6.1 on page 208 implicitly.

Researcher Response

oke, i agree. we can find information about GDP on P.44. so, i will change the score to "A " pls see paragraf 4.

IBP Comment

During an IBP review, the score for this question is revised from A to B. As the peer review notes, there is no nominal GDP presented in the macroeconomic forecast. P.44 cited by the government reviewer and the researcher is only real GDP growth (expressed as a percentage). There is no nominal GDP presented on that page. On p. 208, there is a table that shows the deficit as a value and as a percentage of GDP. However, there is no confirmation that the nominal GDP figure that was used for this calculation (and it is not presented as a value, it would need to be calculated from the other values presented) is the same one used in the macroeconomic forecast underlying the budget projections. As nominal GDP should be presented as a value, and not as a percentage, this is not accepted as a core element. However, as there is information beyond the core, such as the composition of GDP growth, the score is confirmed as B.

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:

Inflation rate

Real GDP growth

Interest rates

Information beyond the core elements (please specify)

Source:

. in chapter 2 (pages 48-62) EBP 2019 (Financial Note and 2019 RAPBN) is presented information on the Basic Macroeconomic Assumptions of the 2019 RAPBN and Medium-Term Projection for the 2020-2022 Period.

Point 2.1 presents the 2019 global economic projection.

Point 2.2 presents Basic Economic Assumptions The 2019 Macro RAPBN includes:

- 2.2.1 Economic growth (page 52).
- 2.2.2 Inflation rate (page 57).
- 2.2.3. 3-month SPN interest rate (page 58).
- 2.2.4. Rupiah Exchange Rate (page 59),
- 2.2.5. Indonesian Crude Oil Prices (page 60),
- 2.2.6. Lifting Oil and Gas (page 61)

See also table on p. 415.

Link of document <https://www.kemenkeu.go.id/media/10377/nota-keuangan-dan-rapbn-2019.pdf>.

Comment:

Peer Reviewer

Opinion: Agree

Comments: see my previous comment

Government Reviewer

Opinion: Agree

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

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

**GUIDELINES:**

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

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

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

*As noted for Question 15, changes in certain macroeconomic assumptions, such as the price of oil and other commodities, can have a significant impact on the budget estimates. As a result, some sensitivity analyses may also examine the impact on the budget estimates of changes in assumptions such as the price of oil that are beyond the core elements of the inflation rate, real GDP growth, and interest rates.*

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

**Answer:**

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

**Source:**

. in chapter 2 (pages 48-62) EBP 2019 (Financial Note and 2019 RAPBN) is presented information on the Basic Macroeconomic Assumptions of the 2019 RAPBN and Medium-Term Projection for the 2020-2022 Period.

Point 2.1 presents the 2019 global economic projection.

Point 2.2 presents Basic Economic Assumptions The 2019 Macro RAPBN includes:

- 2.2.1 Economic growth (page 52).
- 2.2.2 Inflation rate (page 57).
- 2.2.3. 3-month SPN interest rate (page 58).
- 2.2.4. Rupiah Exchange Rate (page 59),
- 2.2.5. Indonesian Crude Oil Prices (page 60),
- 2.2.6. Lifting Oil and Gas (page 61)

Link of document <https://www.kemenkeu.go.id/media/10377/nota-keuangan-dan-rapbn-2019.pdf>.

**Comment:**

See the sensitivity analysis on p. 243 - 246, specifically Table III.2.2

This section shows projected changes in revenues, expenditures and deficit due to changes in:

GDP growth

Inflation

Interest rates (SPN or Treasury Bill Rate)

Exchange rate

Oil and gas prices

There also is a narrative about this analysis, as well as an extensive discussion about the risks associated with SOEs.

**Peer Reviewer**

Opinion: Agree

Comments: I agree as well. all presented in narratives. See page II.2-5 to II.2-14 and III.2-1 to III.2-39

**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, 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:**

. In Chapter 4 (pages 101 - 179) the 2019 EBP (Financial Note and 2019 RAPBN) provides information about the Central Government's Policies and Expenditures for the 2019 RAPBN and the Medium-Term Projection for the 2020-2022 Period. information presented includes:

- 4.1 Central Government Policy and Budget for the 2019 RAPBN (page 101);
- 4.2. Central Government Policies and Expenditures According to Functions (page 102);
- 4.3. Central Government Policies and Budgets According to Organizations (page 123);
- 4.4. Development of Medium-Term Projection to Determination of the Ceiling of the Central Government Budget 2019;
- 4.5. Middle-term Central Government Expenditure (page 150).

Link of document <https://www.kemenkeu.go.id/media/10377/nota-keuangan-dan-rapbn-2019.pdf>.

**Comment:**

**Peer Reviewer**

Opinion: Disagree

Suggested Answer:

d. No, information that shows how new policy proposals affect expenditure is not presented.

Comments: I couldn't differentiate between new policy proposal with the existing ones in the explanation of expenditure

**Government Reviewer**

Opinion: Agree

**Researcher Response**

In this question, we want to know if the budget shows \*new policies\* (added in 2019 that didn't exist in 2018). One of the new policies is about tax incentive for small and medium enterprises (p.108) "to encourage the development of MSMEs, in addition to continuing to provide special tax incentives in the form of MSME final PPh rates of 0.5 percent,..." i think this is a new policy in 2019. But I think i agree to change the score to "C"

18. Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect revenues?

**GUIDELINES:**

*Questions 17 and 18 ask about new policy proposals in the budget. In any given year, most of the expenditures and revenues in the budget reflect the continuation of existing policies. However, much of the attention during the budget debate is focused on new proposals – whether they call for eliminating an existing program, introducing a new one, or changing an existing program at the margins. Typically, these new proposals are accompanied by an increase, a decrease, or a shift in expenditures or revenues. Because these changes may have different impacts on people's lives, the budget proposal should present sufficient detail about new policies and their budgetary impact.*

*Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18) and a narrative discussion of the impact of these new policies. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show the impact of all new policy proposals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show the impact of only some, but not all, policy proposals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on the impact of new policy proposals.*

Prior-year information constitutes an important benchmark for assessing the proposals for the upcoming budget year. Estimates of prior years should be presented in the same formats (in terms of classification) as the budget year to ensure that year-to-year comparisons are meaningful. For example, if the budget proposes shifting responsibility for a particular program from one administrative unit to another – such as shifting responsibility for the training of nurses from the health department to the education department – the prior-year figures must be adjusted before year-to-year comparisons of administrative budgets can be made.

Typically, when the budget proposal is submitted, the year prior to the budget year (BY-1), also known as the current year, has not ended, so the executive will provide estimates of the anticipated outcome for BY-1. The soundness of these estimates is directly related to the degree to which they have been updated to reflect actual expenditures to date, legislative changes that have occurred, and anticipated changes in macroeconomic, caseload, and other relevant factors for the remainder of the year.

The first year that can reflect actual outcomes, therefore, is generally two years before the budget year (BY-2). Thus the OECD recommends that data covering at least two years before the budget year (along with two years of projections beyond the budget year) are provided in order to assess fully the trends in the budget.

Answer:

c. Yes, information that shows how some but not all new policy proposals affect revenues are presented.

Source:

. In Chapter 3 (pages 69-100) the 2019 EBP document (Financial Note and 2019 RAPBN) is presented with information about the 2019 State Revenue and Budget Policy and Target for 2020-2020 Middle Term Projection. Information presented includes:

- 3.1. Policies and Targets for National Revenue of the 2019 RAPBN (page 80);
- 3.2. Projections of Medium-Term State Revenues (page 95)

Link of document <https://www.kemenkeu.go.id/media/10377/nota-keuangan-dan-rapbn-2019.pdf>.

Comment:

Peer Reviewer

Opinion: I choose not to review this question

Comments: I tried to review this questions, but failed since... The narratives of how policies affect revenues are presented, but (1) I cannot differentiate between new policy proposals with the existing ones and (2) they only present aggregate effect

Government Reviewer

Opinion: Agree

Researcher Response

it is quite hard to identification new policy that effect to revenue. But I think we can see a new policy on Non-Tax State Revenue on p.85 , i cited here ; " In July 2018, the DPR approved changes to Law Number 20 of 1997 concerning Non-Tax State Revenues. Amendments to this Law provide a stronger foundation in optimizing the sources of Non-Tax State Revenue, as well as improving PNPB services". Another example is In this question, One of the new policies is about tax incentive for small and medium enterprises (p.108) " to encourage the development of MSMEs, in addition to continuing to provide special tax incentives in the form of MSME final PPH rates of 0.5 percent,..." i think this is a new policy in 2019 But I think I agree to change the score to "C" because information that shows how some but not all new policy proposals affect revenues are presented

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:

In Part IV of the 2019 EBP Document (2019 Financial Note and State Budget Draft, in Chapter 4, the development of 2014-2019 state expenditure

(page 330) is presented. The development of this expenditure is presented according to:

1. Functions (Page 333)
2. Organization (page 347)
3. State Treasurer General Expenditures (page 363)

Additionally:

- Functional - Table 9 on p. 432
- Administrative - Table 12 on 437-441
- Economic - Table 10 on p. 433

Link of the document could download in this link <https://www.kemenkeu.go.id/media/10377/nota-keuangan-dan-rapbn-2019.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: i do not need to add more comments

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 detaille. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-1. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-1. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.*

Answer:

a. Yes, programs accounting for all expenditures are presented for BY-1.

Source:

In Part IV, 2019 EBP Documents (Financial Note and 2019 RAPBN, in Chapter 4, developments are presented in 2014-208 (page 330). On point 4. 2.3. This section contains information on state expenditure programs (page 363)  
Also see Table 14 of the Lampiran on p. 457-472.

Document could be download here <https://www.kemenkeu.go.id/media/10377/nota-keuangan-dan-rapbn-2019.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: i do not need to add more comments

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:**

All 2018 figures are presented as 'Outlook' or revised budget figures. The revised budget figures can qualify as reflecting actual expenditures.

For functional, see Table 9 on p. 432

For administrative, see Table 12 on 437-441

For economic, see Table 10 on p. 433

Document could be download here <https://www.kemenkeu.go.id/media/10377/nota-keuangan-dan-rapbn-2019.pdf>

**Comment:**

**Peer Reviewer**

Opinion: Agree

Comments: i do not need to add more comments

**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 following tables include LKPP (actual) values for FY 2017:

- Functional - Table 9 on p. 432

- Administrative - Table 12 on 437-441

- Economic - Table 10 on p. 433

<https://www.kemenkeu.go.id/media/10377/nota-keuangan-dan-rapbn-2019.pdf>

**Comment:**

Peer Reviewer

Opinion: Agree

Comments: The researcher has sufficiently answer and explain. I do not need to add more comment.

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:

In Part IV of the 2019 EBP Document (2019 Financial Note and State Budget Draft, in Chapter 4, the development of 2014-2019 state expenditure (page 330) is presented. The development of this expenditure is presented according to:

1. Functions (Page 333)
2. Organization (page 347)
3. State Treasurer General Expenditures (page 363)

- Functional - Table 9 on p. 432

- Administrative - Table 12 on 437-441

- Economic - Table 10 on p. 433

<https://www.kemenkeu.go.id/media/10377/nota-keuangan-dan-rapbn-2019.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: The researcher has sufficiently answer and explain. I do not need to add more comment.

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:

In Part IV of the 2019 EBP Document (2019 Financial Note and State Budget Draft, in Chapter 4, the development of 2014-2019 state expenditure (page 330) is presented. The development of this expenditure is presented according to:

1. Functions (Page 333)
2. Organization (page 347)
3. State Treasurer General Expenditures (page 363)

See also Table 14 of the Lampiran on p. 457-472.

Document could be download here <https://www.kemenkeu.go.id/media/10377/nota-keuangan-dan-rapbn-2019.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: The researcher has sufficiently answer and explain. I do not need to add more comment.

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:

In Part IV of the 2019 EBP Document (2019 Financial Note and State Budget Draft, in Chapter 4, the development of 2014-2019 state expenditure (page 330) is presented. The development of this expenditure is presented according to:

1. Functions (Page 333)
2. Organization (page 347)
3. State Treasurer General Expenditures (page 363)

The most recent year presented for which all expenditures reflect actual outcomes are from 2014 - 2017 (three years prior to budget year).

The 2017 values (BY-2), noted as LKPP, look to be actual values from the End of Year Financial Report. Therefore, this is an A response.

Document could be download here <https://www.kemenkeu.go.id/media/10377/nota-keuangan-dan-rapbn-2019.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: The researcher has sufficiently answer and explain. I do not need to add more comment.

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:**

On page 310, Chapter 3 presents information about the development of State income in 2014-208. In table IV.3.1 information is presented in categories: Taxes, not taxes and grants.

Document could be download here <https://www.kemenkeu.go.id/media/10377/nota-keuangan-dan-rapbn-2019.pdf>

**Comment:**

**Peer Reviewer**

Opinion: Agree

Comments: Yes, the actual state revenues are presented in detail since 2014 in TABEL 3 PENDAPATAN NEGARA, 2014 – 2019 (miliar rupiah) of the Attachment (lampiran0

**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:**

a. Yes, individual sources of revenue accounting for all revenue are presented for BY-1.

**Source:**

On page 310, Chapter 3 presents information about the development of State income in 2014-208. In table IV.3.1 information is presented in categories: Taxes, not taxes and grants.

Document could be download here <https://www.kemenkeu.go.id/media/10377/nota-keuangan-dan-rapbn-2019.pdf>

**Comment:**

The 'other' categories here are about 5% of total revenues (tax and non-tax and grants). To qualify as an A answer, the 'other' categories cannot exceed 3% of total revenues.

**Peer Reviewer**

Opinion: Agree

Comments: Yes, the actual state revenues are presented in detail since 2014 in TABEL 3 PENDAPATAN NEGARA, 2014 – 2019 (miliar rupiah) of the Attachment (lampiran). BAsed on my calculation on 2017 (actual), the "others" is about 7.4% of total revenue

**Government Reviewer**

Opinion: Disagree

Suggested Answer:

a. Yes, individual sources of revenue accounting for all revenue are presented for BY-1.

Comments: This question only asks about information provided for at least BY-1 revenues. All revenue from 2014-2017 and outlook 2018 provide on page 310.

**Researcher Response**

oke.. I agree with the GR. i will change to A score

**IBP Comment**

The researcher's revised response is confirmed. Details of "PNBP Lainnya" or other non-tax revenues (the largest other category) are provided in greater detail in PDF p. 325-328. The amount of non-classified revenues then falls below 3%. The score is revised from B to A.

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:**

On page 310, Chapter 3 presents information about the development of State income in 2014-208. In table IV.3.1 information is presented in categories: Taxes, not taxes and grants.

The tables show 'Outlook' 2018, which is a revised budget projection (See p. 294 for explanation of Outlook as revised projection), therefore this is an A response.

Document could be download here <https://www.kemenkeu.go.id/media/10377/nota-keuangan-dan-rapbn-2019.pdf>

**Comment:**

**Peer Reviewer**

Opinion: Agree

Comments: Yes, the actual state revenues are presented in detail since 2014 in TABEL 3 PENDAPATAN NEGARA, 2014 – 2019 (miliar rupiah) of the Attachment (lampiran0

**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:**

On page 310, Chapter 3 presents information about the development of State income in 2014-2018. In table IV.3.1 information is presented in categories: Taxes, not taxes and grants. (that is BY-5)

Document could be download here <https://www.kemenkeu.go.id/media/10377/nota-keuangan-dan-rapbn-2019.pdf>

**Comment:**

**Peer Reviewer**

Opinion: Agree

Comments: Yes, the actual state revenues are presented in detail since 2014 in TABEL 3 PENDAPATAN NEGARA, 2014 – 2019 (miliar rupiah) of the Attachment (lampiran)

**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:**

a. Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.

**Source:**

On page 310, Chapter 3 presents information about the development of State income in 2014-208. In table IV.3.1 information is presented in categories: Taxes, not taxes and grants. (BY-5)

Document could be download here <https://www.kemenkeu.go.id/media/10377/nota-keuangan-dan-rapbn-2019.pdf>

**Comment:**

The 'other' categories here are about 8% of total revenues. To qualify as an A answer, the 'other' categories cannot exceed 3% of total revenues.

**Peer Reviewer**

Opinion: Agree

Comments: Yes, the actual state revenues are presented in detail since 2014 in TABEL 3 PENDAPATAN NEGARA, 2014 – 2019 (miliar rupiah) of the Attachment (lampiran). BASED on my calculation on 2017 (actual), the "others" is about 7.4% of total revenue

**Government Reviewer**

Opinion: Disagree

Suggested Answer:

a. Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.

Comments: All revenue from 2014-2017 and outlook 2018 provide on page 310.

**Researcher Response**

oke.. I agree with IBP comment, so i will change the score to "A"

**IBP Comment**

The researcher's response is correct based on the table. However, as noted in Q26, there are details in the narrative in PDF p. 325-328, including the table on p. 326, which provide greater information on 'other' categories of non-tax revenues. The score is revised from B to A.

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:**

See Table 1 on p. 417, which shows 2017 values as LKPP (final accounts), therefore this is an A score.

<https://www.kemenkeu.go.id/media/10377/nota-keuangan-dan-rapbn-2019.pdf>

**Comment:**

**Peer Reviewer**

Opinion: Agree

Comments: Yes, the actual state revenues are presented in detail from 2014-2017 in TABEL 3 PENDAPATAN NEGARA, 2014 – 2019 (miliar rupiah) of the Attachment (lampiran). For 2018, the value is an outlook.

**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.*

*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:

a. Yes, information beyond the core elements is presented for government debt.

Source:

On page 387, in point 5.2.1 information is presented about debt financing (net new borrowing). In table IV.5.1. Information about developments in debt financing (net new borrowing) for 2014-2018 (BY-1) is included.

On page 141, Table II.4.5 includes interest payments for 2018. It also includes projected interest rates for three-month treasury bills (only) for 2018, however detailed interest rates on different maturity profiles are not shown.

On page 253, Table III.2.3 shows total outstanding debt as of June 2018, and the average maturity of government loans, however detailed information of the maturity profile is not provided.

On page 388, Table IV.5.2 shows total outstanding debt as of June 2018, showing foreign and domestic creditors, and the currency denomination of the debt.

Document could be download here <https://www.kemenkeu.go.id/media/10377/nota-keuangan-dan-rapbn-2019.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: > total debt outstanding at the end of BY-1; TABEL III.2.3 PERKEMBANGAN OUTSTANDING DAN INDIKATOR RISIKO UTANG PEMERINTAH PUSAT, 2012 – JUNI 2018 >amount of net new borrowing required during BY-1; TABEL II.6.2 PEMBIAYAAN UTANG, 2018-2019 (miliar rupiah) >interest payments on the debt; TABEL II.4.5 PROGRAM PENGELOLAAN UTANG NEGARA (PEMBAYARAN BUNGA UTANG), 2018-2019 >interest rates on the debt instruments; TABEL III.2.3 PERKEMBANGAN OUTSTANDING DAN INDIKATOR RISIKO UTANG PEMERINTAH PUSAT, 2012 – JUNI 2018 >maturity profile of the debt; TABEL III.2.3 PERKEMBANGAN OUTSTANDING DAN INDIKATOR RISIKO UTANG PEMERINTAH PUSAT, 2012 – JUNI 2018 >whether it is domestic or external debt. TABEL IV.5.2 PERKEMBANGAN OUTSTANDING UTANG PEMERINTAH BERDASARKAN JENIS INSTRUMEN, 2014-2018 (triliun rupiah)

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, information beyond the core elements is presented for government debt.

Comments: Adding information from FITRA above, the information about maturity of the debt (BY-1) is provided on page 393 (Graphic IV.5.9), even though the additional informations beyond the core elements for government debt are provided too on part IV chapter 5.

Researcher Response

For the interest rates on BY-1 debt, I only see a three-month treasury bill rate, and not interest on different maturity profiles. I also don't see the different maturities for debt. That's why i gave 'C'score

IBP Comment

The government's suggested score is noted. P. 393, however, only shows developments in foreign loan payments - or the payment of principal loan installments through 2018. This doesn't show the maturity profile of the debt currently held. However, as the Peer Review notes, there is information on the maturity of the debt in Tabel III.2.3. on PDF p. 253. There is interest rate risks, and a breakout of when debt is due (1, 3, 5 years) as well as the average time to maturity, as indicators of refinancing risk. The table also shows fixed and variable rates of interest, as information beyond the core. Based on this additional information, the score is upgraded from C to A.

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 debt 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:

on page 387, in point 5.2.1 information is presented about Financing originating from debt.

In table IV.5.1. Information about developments in debt financing for 2014-208 is included, including the composition of debt.

The actual outcomes of debt are 2014, 2015, 2016, 2017 (BY-2), as shown on p. 385 that shows that values are from the LKPP (realization reports, therefore actual values).

Document could be download here <https://www.kemenkeu.go.id/media/10377/nota-keuangan-dan-rapbn-2019.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: the researcher has sufficiently answer and explain.

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.

Answer:

c. Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.

Source:

The PEFA report for Indonesia describes EBFs as BLUs - Badan Layanan Umum (Public Service Agency), see p. 20 of <https://pefa.org/sites/default/files/ID-May18-PFMFR-Public%20with%20PEFA%20Check.pdf>. P. 38 says there are more than 172 BLUs, as well as social security funds.

On page 265 - page 268, information is provided about the Risks of the National Social Security Program and the Social Security of Civil Servants. This Social Security Program includes:

- National Social Security Program;
- Health Insurance Program;
- Employment Guarantee Program;
- State Civil Apparatus Social Security Program.

Page 328 discusses revenues from BLUs up until 2018, but not by each BLU. Page 93 discusses the large number of BLU, and P. 218-219 discusses expenditures to increase the capacity of some BLUs, but doesn't show details of the revenue, expenditures, or financing for each BLU.

Thus, because of the limited information on the social security funds, but the lack of information on other BLUs, this indicator is scored C.

Document could be download here <https://www.kemenkeu.go.id/media/10377/nota-keuangan-dan-rapbn-2019.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the core information is presented for all extra-budgetary funds.

Comments: The statement of purpose or policy rationale for the extra-budgetary fund provided on page 140-147 EBP 2019 but without the estimates of them.

Researcher Response

information about extrabudgetary fund is presented, but it excludes some core elements or some extra-budgetary funds. that's why, I gave the 'C'score

IBP Comment

As mentioned by the peer reviewer, BLUs were established to "internalize" the previously extrabudgetary funds, as mandated by Law 1/2004

(<http://www.bpkp.go.id/berita/read/361/5740/Dana-Non-Budgeter-Tidak-Akan-Ada-Lagi.bpkp>). They are fully incorporated into the government's budget allocation procedures as well and are controlled by ministries. However, unlike regular ministry directorates, BLUs have flexibility in its financial arrangement such as having its own account to store revenue, and differing reporting procedures. Given that their execution is not the same as other directorates, and given the IMF definition of extra-budgetary units (see paragraphs 2.41 – 2.43 on page 15 and paragraph 2.82 on page 24 of the Government Finance Statistics Manual - <https://www.imf.org/external/Pubs/FT/GFS/Manual/2014/gfsfinal.pdf>), the answer is maintained at 'c'.

34. Does the Executive's Budget Proposal or any supporting budget documentation present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year?

**GUIDELINES:**

*Question 34 asks whether the Executive's Budget Proposal or supporting documents present the finances of the central government on a consolidated basis, showing both its budgetary and extra-budgetary activities. Virtually all of the questions in the OBS questionnaire focus on budgetary central government – the activities of the ministries, departments, or agencies of central government. In addition, Question 33 asks about extra-budgetary funds, such as social security funds that are not included in the budget.*

*Coverage is an important aspect of fiscal reporting. Budget documents should cover the full scope of government's financial activity. In many countries, extra-budgetary activities are substantial, and can represent a sizable share of the central government's activities. To get a full picture of the central government's finances, therefore, it is necessary to examine both activities that are included in the budget and those that are extra-budgetary. This question asks whether such a consolidated presentation of central government finances is provided.*

*The central government is only one component of the overall public sector. The public sector also includes other levels of government, such as state and local government, and public corporations. (See Box 2.1 under Principle 1.1.1 of the IMF's Fiscal Transparency Handbook (2018): <https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>). For the purpose of answering this question, please consider only the central government level.*

*In order to answer "a," the Executive's Budget Proposal or supporting documentation must present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year.*

**Answer:**

a. Yes, central government finances are presented on a consolidated basis.

**Source:**

I could not find any information about consolidated basis of central government finances (budgetary and extra budgetary fund)

the link of document could download here <https://www.kemenkeu.go.id/media/10377/nota-keuangan-dan-rapbn-2019.pdf>

**Comment:**

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**IBP Comment**

See Question 33. As the revenue and expenditures of all BLUs are reported on in Buku II and Buku III (<https://www.kemenkeu.go.id/media/10377/nota-keuangan-dan-rapbn-2019.pdf> and <https://www.kemenkeu.go.id/media/10374/himpunan-rencana-kerja-kementerian-lembaga-2019.pdf> - see, for example, the Education Endowment Fund, Lembaga Pengelola Dana Pendidikan), we are revising the answer to this question from "b" to "a".

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:

on Page 416, on table 2, we could find information about intergovernmental transfer from 2014-2018, with more details on page 473 in Table 15.

This transfer fund includes:

1. Balancing Funds; there are 2 types of balance funds, namely:
  - General transfer funds
  - Special transfer funds
2. Regional Incentive Funds
3. Special Autonomy Funds

Details of transfers are discussed in Chapter 5, p. 180-205. Table II.5.1 on p. 182 provides details on the types of village transfers.

For the general allocation fund, and while the individual transfers are not reported, the formula proposed for 2019 transfers is presented on p. 187 in Table II.5.3.

For special transfers, the different transfers and 2019 allocations are presented on p. 190 in Table II.5.4 and p. 195 in Table II.5.6.

Document could be download here <https://www.kemenkeu.go.id/media/10377/nota-keuangan-dan-rapbn-2019.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: the researcher has properly answer and sufficiently explain

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 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](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:

i could not find any information about this alternative display on EBP 2019 document.

Document could be download here <https://www.kemenkeu.go.id/media/10377/nota-keuangan-dan-rapbn-2019.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: Neither could I

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.

Comments: Some expenditures are provided to illustrate the financial impact of policies on different groups of citizens in EBP 2019. The graphics on page 377 shows expenditure of School Operational Assistance (BOS) by school level, Graphic IV.4.34 shows special autonomy funds by region, Graphic IV.4.35 shows additional infrastructure funds by region.

Researcher Response

I have checked p.377. i agree it could be alternative display fo expenditure for spesific issue (BOS) GRaphic IV.4.34 and IV.4.35 by region. So i think it oly two alternative display. So i will change my score to "B"

IBP Comment

During an IBP review, the charts and tables noted in by the researcher and government reviewer are confirmed, however as they only cover the period through 2018, and not the budget year (2019) the both graphics do not count for this question. The score is revised from B to D.

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:

i could not find any information about this alternative displays on EBP 2019.

Document could be download here <https://www.kemenkeu.go.id/media/10377/nota-keuangan-dan-rapbn-2019.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: Policy impacts based on age Distribution of education expenditures by geographic region

Researcher Response

on p.377, alternative display of expenditure for specific issue (BOS) by level of school education (SD - Primary School; SMP, Junior High School and SMA - Senior High School) not by age. Graphic IV.4.34 and IV.4.35 present information about specific Otonomy Budget by region (Aceh, Papua and Papua Barat)

IBP Comment

During an IBP review, the charts and tables noted in by the researcher and government reviewer are confirmed, however as they only cover the period through 2018, and not the budget year (2019) the graphics do not count for this question. The score is revised to 'none of the above'.

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.*

Answer:

a. Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.

Source:

on page 215-230, point 6.1.2.2 presents information about Investment Financing, where the government transfers to public corporations as a form of investment.

In table II.6.3 information is provided about which corporations the investment is made and with the narrative discussion.

there are several corporate groups:

- investment in state corporations (BUMN)
- investment in other institutions or agencies
- investment in Public Service Agencies
- investment in international institutions or corporations

Each type of transfer is then presented with its own table showing the individual transfers to institutions (see p. 261, Table II.6.4, p. 219 Table II.6.5, p. 225 Table II.6.6, and p. 231 Table II.6.7). Each section includes the relevant narrative.

Document could be download here <https://www.kemenkeu.go.id/media/10377/nota-keuangan-dan-rapbn-2019.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: the researcher has properly answer and sufficiently explain

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:

I can not find any information about quasi fiscal on EBP 2019 (Nota Keuangan and RAPBN 2019),

Document could be download here <https://www.kemenkeu.go.id/media/10377/nota-keuangan-dan-rapbn-2019.pdf>

Comment:

Peer Reviewer

Opinion: Agree

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:

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

Source:

I can not find any information about stocks of financial assets on EBP 2019 document.

Document could be download here <https://www.kemenkeu.go.id/media/10377/nota-keuangan-dan-rapbn-2019.pdf>

The EBP discusses the management and revenues from assets on p. 409, however the information is only through 2018 and only discusses the revenues from assets, not a listing of assets and their values.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Some information on financial assets is presented in EBP 2019. Discussion on government asset can be found in small information on assets in page 409 EBP 2019.

Researcher Response

In 2017 we noted the section on Hasil Pengelolaan Aset (Asset Management Result), in this document it is on p. 409. However since these are stocks and not flows, I agree with the D score here.

IBP Comment

During an IBP consistency check, the response for this question is revised from D to C - even though this question asks about stocks and not flows, according to the guideline for OBS 2019 a C can be selected in case where the purchase or sale of financial assets is shown.

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:

I can not find any information related to non financial assets on EBP 2019 Document.

Document could be download here <https://www.kemenkeu.go.id/media/10377/nota-keuangan-dan-rapbn-2019.pdf>

Comment:

Peer Reviewer  
Opinion: Agree

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.

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:**

c. Yes, estimates of some but not all expenditure arrears are presented.

**Source:**

I can not find any information about expenditure arrears on EBP 2019.

Indonesia's 2017 PEFA report noted that Indonesia's arrears have varied between 2 and 4 percent in recent years (see p. 124: <https://pefa.org/sites/default/files/ID-May18-PFMPR-Public%20with%20PEFA%20Check.pdf>)

However, the only arrears that are reported in the EBP 2019 are about the arrears in local government loans (p. 404, "Penyelesaian Pinjaman Pemerintah Daerah"). On p. 369 there is a note that funding was set aside to pay for arrears in the Ministry of Defense in 2017.

Nothing is reported on central government arrears for FY 2019, which is assessed in this question. Therefore the response is 'D'.

Document could be download here <https://www.kemenkeu.go.id/media/10377/nota-keuangan-dan-rapbn-2019.pdf>

**Comment:**

Peer Reviewer  
Opinion: Agree  
Comments: the researcher has properly answer and sufficiently explain

Government Reviewer  
Opinion: Disagree  
Suggested Answer:

b. Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.

Comments: The narrative of expenditure arrears are presented on page 142 EBP 2019, (... termasuk pembayaran sebagian kurang bayar subsidi tahun 2016 sebesar Rp12.300,00 miliar), on page 143 (... pembayaran kurang bayar tahun sebelumnya Rp5.300,00 miliar), on page 143 (... kurang bayar subsidi pupuk tahun sebelumnya sebesar Rp7.950,5 miliar), on page 226 (... pembayaran kenaikan modal Indonesia di IDB tahun 2017, masih terdapat kurang bayar sebesar ID11.268,5 ... )

**Researcher Response**

I agree that this seems to show some estimates of arrears, however, since there is no estimate of total arrears the score for this would be C.

42. Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan

guarantees or insurance programs, for at least the budget year?

(The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

**GUIDELINES:**

Question 42 focuses on contingent liabilities, asking whether "core" information related to these liabilities is presented. These core components include:

- a statement of purpose or policy rationale for each contingent liability;
- the new contingent liabilities for the budget year, such as new guarantees or insurance commitments proposed for the budget year; and
- the total amount of outstanding guarantees or insurance commitments at the end of the budget year. This reflects the gross exposure of the government in the case that all guarantees or commitments come due (even though that may be unlikely to occur).

Contingent liabilities are recognized under a cash accounting method only when the contingent event occurs and the payment is made. An example of such liabilities is the case of loans guaranteed by the central government, which can include loans to state-owned banks and other state-owned commercial enterprises, subnational governments, or private enterprises. Under such guarantees, government will only make a payment if the borrower defaults. Thus a key issue for making quantitative estimates of these liabilities is assessing the likelihood of the contingency occurring.

In the budget, according to the OECD, "[w]here feasible, the total amount of contingent liabilities should be disclosed and classified by major category reflecting their nature; historical information on defaults for each category should be disclosed where available. In cases where contingent liabilities cannot be quantified, they should be listed and described."

Beyond the core information, some governments may also provide other information about contingent liabilities, including for example: historical default rates for each program, and likely default rates in the future; the maximum guarantee that is authorized by law; any special financing associated with the guarantee (e.g., whether fees are charged, whether a reserve fund exists for the purpose of paying off guarantees, etc.); the duration of each guarantee; and an estimate of the fiscal significance and potential risks associated with the guarantees.

For more details on contingent liabilities, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and page 59 (Box 11) and Principle 3.2.3 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

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

Answer:

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

Source:

Pages 405-408 discuss government guarantee obligations, but only through FY 2018, with no projections of 2019 obligations. Table IV.5.8 on p. 408 shows the value of the guarantees in table form from 2013-2018.

However, on page 232, point 6.1.2.4 presents information about the Obligation to Guarantee for FY 2019 in narrative form, noting that no new guarantees are planned to be issued for FY 2019. This section describes the existing loan guarantees that will continue in 2019. However, since the total gross exposure for liabilities is not presented for FY 2019, then a core element is missing.

The guarantee obligation is an obligation that is a burden on the Government as a result giving guarantees to K / L, Regional Government, BUMN, and BUMD in terms of K / L, Pemda. The BUMN, and BUMD in question cannot fulfill its obligations to creditors and /or business entity in accordance with the loan agreement or cooperation agreement.

Document could be download here <https://www.kemenkeu.go.id/media/10377/nota-keuangan-dan-rapbn-2019.pdf>

Comment:

No evidence of total exposure to guarantees at the end of the budget year (2019), only for the last year (2018)

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. No, information related to contingent liabilities is not presented.

Comments: agree with the comment. contingent liability only BY-1 presented

Government Reviewer

Opinion: Agree

Researcher Response

i think the score is 'C' since we don't see the total exposure to guarantees at the end of the budget year (2019), only for the last year (2018).

IBP Comment

IBP confirms the researcher's choice of a C response for this question. A section on contingent liabilities exist in section 6.1.2.4 (page 232-233), that mentions that no new contingent liabilities will be allocated for 2019, and the government will use the existing accumulated unrealized balance of contingent liabilities since 2013, and they also provide the current balance at the time (per June 2018). As the total gross exposure for liabilities is not presented for FY 2019, then a core element is missing, and the score is C.

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:

In Chapter 6 pages 206 - 234 various information is available about DEFISIT POLICY AND FINANCING 2019 RAPBN BUDGET AND PROJECTION MEDIUM TERM 2020-2022.

However, since these projections are only for the next three years (BY+3), and not for the long-term future liabilities (i.e. through BY+10, or 2029) this question is scored as D.

Document could be download here <https://www.kemenkeu.go.id/media/10377/nota-keuangan-dan-rapbn-2019.pdf>

Comment:

Peer Reviewer

Opinion: Agree

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:

c. Yes, estimates of some but not all sources of donor assistance are presented.

Source:

On page 99 the 2019 EBP document (Financial Note and 2019 RAPBN) provides little information about Grant funds. Receipt of grants budgeted in the APBN is the receipt of grants already planned and only in the form of money to be used to finance an activity. The activities to be carried out are basically harmonized with national development plan, including for natural disaster management and humanitarian assistance. The receipt of unplanned grants in the year walking can still be implemented and then reported in the Financial Report Government.

On pages 145 - 146, information is provided about the grant management program. In this section, information is provided about the source of the grant / donor, estimation of the number of receipts and the purpose of utilizing the grant.

However, the information is only provided in narrative format by project, without disclosing the total amount from each donor or funder, and for projects with multiple donors, there are no details of how much funding comes from a particular donor.

The EBP document could download in this link <https://www.kemenkeu.go.id/media/10377/nota-keuangan-dan-rapbn-2019.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: page II.4-45 and 46 Grant to local government, source: foreign loan 1. Integrated Participatory Development and Management of Irrigation Project (IPDMIP); Rp276,9billion, loan from the World Bank, ADB, dan IFAD. 2. Flood Management in Selected River Basins (FMSRB); Rp119,0billion from ADB 3. Mass Rapid Transit (MRT); Rp0,1 billion, from Japan International Cooperation Agency (JICA) 4. Rural Empowerment and Agricultural Development-Scaling Up Initiative (READ-SI); Rp0,1 billion. Grant to local government, source: foreign grant 1. Water connection, Rp.0,1 billion, Australian government 2. Waste water connection, Rp.0,1 billion, Australian government 3. Sanitation planning, Rp.0,1 billion, Australian government 4. Provincial Road Improvement and Maintenance (PRIM); Rp.0,1 billion 5. Biodiversity Conservation and Climate Protection in the Gunung Leuser Ecosystem; Rp19,7 billion 6. Waste water treatment installation in Palembang, Rp.24Billion

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 government has begun presenting historical information on tax expenditures (including tax holidays, tax exemptions, and tax subsidies), and a discussion on the types of expenditures, for 2016-2017 on pages 72-77. However, information is not provided for the budget year.

On page 145 paragraph 2 is provided information about tax subsidies in 2019.

"The government allocates a budget for DTP tax subsidies in the 2019 RAPBN amounting to Rp. 11,432.2 billion. This amount is higher Rp.664.0 billion compared to the outlook in 2018 which reached Rp10,768.2 billion. The purpose of DTP tax subsidies in 2019 is among others as incentives for the development of the geothermal sector and to attract foreign investors to bonds government and the provision of import duty facilities. DTP tax subsidy is given in the form of: (1) DTP PPh on geothermal commodities; (2) DTP PPh on interest, yields and income third parties for services provided to the Government in issuing SBN on the market international; (3) DTP PPh for the absolute elimination of non-principal state receivables sourced from forwarding foreign loans, investment fund accounts and accounts regional development received by Regional Water Company (PDAM); (4) DTP PPh for payment of recurrent cost SPAN; and (5) DTP import duty is intended for fulfill the supply of goods / services for the public interest, consumed by the public broad, protecting the public interest, increasing the competitiveness of certain industries in country, increase employment, and increase state revenues."

Since tax subsidies are only part of the total tax expenditures provided by the government, however, the score for this question is C.

Document could be download here <https://www.kemenkeu.go.id/media/10377/nota-keuangan-dan-rapbn-2019.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: the researcher has answer properly with sufficient rationing

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 earmarked revenues and a narrative discussing the earmarks. If a narrative discussion is not included, but estimates for all earmarked revenues are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, earmarked revenues (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of earmarked revenues are presented. An "e" response applies if revenue is not earmarked or the practice is disallowed by law or regulation.

Answer:

c. Yes, estimates of some but not all earmarked revenues are presented.

Source:

There are two types of earmarked revenue at line ministries. The first one is used by Badan Layanan Umum (BLU) , and second one is ordinary spending units.

See p. 138-139 (Table II.4.4) that shows how much funding comes from the "Pagu penggunaan BLU" - or earmarked revenues received by the BLUs under each ministry.

However there is no complete narrative of all earmarked revenues. See it all at Book II

Comment:

Book II is the Financial Note and APBN 2019

<https://www.kemenkeu.go.id/media/11212/nota-keuangan-beserta-apbn-ta-2019.pdf>

#### Peer Reviewer

Opinion: I choose not to review this question

Comments: I do not know the answer...Indeed, there are some estimates of earmarked revenues presented...only in the narrative discussion (no table!). such as revenue from issuing Islamic Bond (sukuk) to finance projects...see for example page II.6-6 "Khusus instrumen sukuk, terutama tipe seri Project Based Sukuk (PBS), terdapat hasil penerbitan yang digunakan secara langsung (earmarked) untuk belanja, terutama proyek infrastruktur. Dalam RAPBN tahun 2019, nilai penerbitan sukuk pembiayaan kegiatan/proyek direncanakan sebesar Rp28.434,7 miliar, meliputi pembiayaan kegiatan/proyek pada Kementerian Perhubungan sebesar Rp7.998,7 miliar, Kementerian Pekerjaan Umum dan Perumahan Rakyat sebesar Rp16.841,6 miliar, Kementerian Agama sebesar Rp2.700,2 miliar, Kementerian Lingkungan Hidup dan Kehutanan sebesar Rp106,2 miliar, Kementerian Riset, Teknologi, dan Pendidikan Tinggi sebesar Rp498,1 miliar, Badan Standardisasi Nasional (BSN) sebesar Rp50,0 miliar, dan Lembaga Ilmu Pengetahuan Indonesia (LIPI) sebesar Rp240,0 miliar." Or revenue from tobacco excise duty which is earmarked for health care insurance (page II.5-5) 5) Mempertajam penggunaan DBH CHT sesuai UU Nomor 39 Tahun 2007 tentang Cukai dengan prioritas pada bidang kesehatan yang mendukung Program Jaminan Kesehatan Nasional (JKN) also removal of earmarked allocation 0,5% from provision profit sharing from oil and gas revenue for education (see page II.5-5)

#### Government Reviewer

Opinion: Agree

#### Researcher Response

i think the answer is clear. and the score is C"

#### IBP Comment

With the additional confirmation of the citations from the peer reviewer, this indicator is confirmed as a C response.

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:

In Chapter 4 page 101 – 147 information is presented about POLICY AND SHOPPING BUDGET GOVERNMENT CENTER OF THE RAPBN 2019 AND MEDIUM-TERM PROJECTION PERIOD 2020-2022.

- In point 4.1, information is provided about Central Government Policies and Budgets RAPBN 2019
- In point 4.2, information is provided about Central Government Policies and Budgets According to function
- In point 4.3, information is provided about Central Government Policies and Budgets According to the Organization

The EBP document could download in this link <https://www.kemenkeu.go.id/media/10377/nota-keuangan-dan-rapbn-2019.pdf>

Comment:

The policies discussed on p. 102 for 2019, are not explicitly connect to the budget allocations by organization and function.

Peer Reviewer

Opinion: Agree

Comments: There are lists of policies and the allocation for all the policies in the list...yet...Only few with clear links. For example, the explanation in the: >BOKS II.4.1PENINGKATAN PRODUKSI, AKSES, DAN KUALITAS KONSUMSI PANGAN >BOKS II.4.3 PEMBANGUNAN DAN PEMERATAAN AKSES DAN KUALITAS LAYANAN KESEHATAN SERTA PERCEPATAN PENANGANAN STUNTING UNTUK MENINGKATKAN KUALITAS SDM >BOKS II.4.4 PEMBANGUNAN DAN PEMERATAAN LAYANAN PENDIDIKAN UNTUK MENINGKATKAN KUALITAS SDM While for the rest, there is no clear/explicit information on the linkage between the proposed budget with government's policy goals for the budget year. Also there is no distinction between new proposals and existing policies (I cannot differential which policies are new, which are existing)

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:

d. No, information on the link between the budget and the government's stated policy goals for a multi-year period is not presented.

Source:

In Chapter 4 page 101 – 179 information is presented about POLICY AND SHOPPING BUDGET GOVERNMENT CENTER OF THE RAPBN 2019 AND MEDIUM-TERM PROJECTION PERIOD 2020-2022.

- In point 4.1, information is provided about Central Government Policies and Budgets RAPBN 2019
- In point 4.2, information is provided about Central Government Policies and Budgets According to function
- In point 4.3, information is provided about Central Government Policies and Budgets According to the Organization

and

in point 4.5, information is provided about Medium-Term Central Government Expenditures (2020 - 2022)

The EBP document could download in this link <https://www.kemenkeu.go.id/media/10377/nota-keuangan-dan-rapbn-2019.pdf>

Comment:

There are no projections of funding for policies, only high-level aggregate projections.

Peer Reviewer

Opinion: Agree

Comments: Agree. the available information only for budget year.

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:

on page 154 - presented the Program Summary, Activity, Output, Target and National Priorities Matrix of Ministries / Institutions 2019 Budget Year (Matrix II.4.1) by all unit for each program

The EBP document could download in this link <https://www.kemenkeu.go.id/media/10377/nota-keuangan-dan-rapbn-2019.pdf>

Comment:

No nonfinancial data on inputs found. Only outputs.

Peer Reviewer

Opinion: Agree

Comments: agree.

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:**

on page 154 - presented the Program Summary, Activity, Output, Target and National Priorities Matrix of Ministries / Institutions 2019 Budget Year (Matrix II.4.1) by all unit for each programs

The EBP document could download in this link <https://www.kemenkeu.go.id/media/10377/nota-keuangan-dan-rapbn-2019.pdf>

**Comment:**

Evidence for all units appear to be given, but not all programs.

**Peer Reviewer**

Opinion: Disagree

Suggested Answer:

a. Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).

Comments: for example. the MPR has 3 programs: 01 Program Dukungan Manajemen dan Pelaksanaan Tugas Teknis Lainnya MPR 02 Program Peningkatan Sarana dan Prasarana Aparatur MPR 06 Program Pelaksanaan Tugas Konstitusional MPR dan Alat Kelengkapannya But in the Matriks II.4.1 Ringkasan Program, kegiatan, Output, Target, dan Prioritas Nasional Kementerian Negara/Lembaga Tahun Anggaran 2019 (page II.4-54), only one program (the 06 Program Pelaksanaan Tugas Konstitusional MPR dan Alat Kelengkapannya) appears with explanation of output

**Government Reviewer**

Opinion: Agree

**Researcher Response**

nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs. That's why 'B'score

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:**

on page 154 - presented the Program Summary, Activity, Output, Target and National Priorities Matrix of Ministries / Institutions 2019 Budget Year (Matrix II.4.1) by all unit for each program

The EBP document could download in this link <https://www.kemenkeu.go.id/media/10377/nota-keuangan-dan-rapbn-2019.pdf>

**Comment:**

**Peer Reviewer**

Opinion: Disagree

Suggested Answer:

c. Yes, performance targets are assigned to some nonfinancial data on results.

Comments: All programs listed in the Matriks II.4.1 Ringkasan Program, kegiatan, Output, Target, dan Prioritas Nasional Kementerian Negara/Lembaga Tahun Anggaran 2019 (page II.4-54) have nonfinancial data on the results. However, not all programs listed in the matrix...actually, many programs are not listed

Government Reviewer

Opinion: Agree

Researcher Response

The question is, how many of the indicators have targets - not whether all programs have targets. So, A'score is perfect

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](http://www.finance.gov.pk/budget/mtbf_2018_21.pdf) and [http://www.finance.gov.pk/survey\\_1718.html](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:

c. Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.

Source:

On chapter 5 page 180 information is provided about POLICIES AND BUDGET TRANSFER TO REGIONS AND VILLAGE FUNDS RAPBN 2019 AND TERM PROJECTION MEDIUM 2020-2022 in point 5.1. Information is provided about Transfer to Regional Policies and Budgets and Funds Village RAPBN 2019. As an implementation of the fiscal decentralization policy, the Government budgeted funds Transfers to Regions and Village Funds (TKKD) sourced from the APBN to the regions according to statutory provisions. The TKDD budget is one of the instruments to fund the administration of government affairs that are the authority of the region. TKDD has been and will continue to be directed to improve the quantity and quality of public services, reduce inequality between regions, reducing poverty and improving people's welfare. Thing this needs to be done considering that until now there is still a gap in public services basic between regions.

The EBP document could download in this link <https://www.kemenkeu.go.id/media/10377/nota-keuangan-dan-rapbn-2019.pdf>

Comment:

This citation does not include ALL policies. Therefore, the score is C.

Peer Reviewer

Opinion: Agree

Comments: agree. Furthremore, there are funds dedicated to develop special autonomy in Papua and west papua (two of most impoverish regions)...

Government Reviewer

Opinion: Agree

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:**

d. No, a timetable is not issued to the public.

**Source:**

I cannot find information about the timetable for formulating the Executive Budget Proposal (i.e., a document that sets deadlines for submissions from other government entities, such as line ministries or regional governments, to the Ministry of Finance or wherever the central government agency is in charge of coordinating budget formulation ) it seems that this schedule is only for e-executives

**Comment:**

Indonesia's PFM law has some information about the budget cycle, however it does not provide specific dates and therefore doesn't qualify as a budget calendar: See p. 20-25 <http://www.anggaran.depkeu.go.id/content/publikasi/buku%20alokasi%20belanja%20KL.pdf>

The Citizen's Budget also has an indicative timeline for budget formulation only: <https://www.kemenkeu.go.id/media/10388/adv-2019-final.pdf>, released only at the publication of the EBP.

**Peer Reviewer**

Opinion: Agree

Comments: The regulation doesnt mentiion any specific dates/time table.

**Government Reviewer**

Opinion: Agree

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:

The PBS 2019 or Indonesian document is known as the Macro Economic Framework Document and Principal Principles of Fiscal Policy 2019. This document presents information on macroeconomic estimates that form the basis of budget projections.

- Information about the outlook for the global economy is presented on page 20.

- The development of the domestic economy is presented on page 26.

- Outlook on basic macroeconomic assumptions is presented on page 57.

- In addition, information is also provided on the Medium-Term Fiscal Policy Framework 2018 - 2022. Core information presented is inflation rates, real GDP growth, and interest rates. Nominal GDP is not presented. Beyond the core information of oil and gas prices is also included. Since there is 'beyond the core information', the score is revised from C to B.

The PBS document could download in this link

[http://www.fiskal.kemenkeu.go.id/data/document/kem/2019/kem\\_ppkf\\_2019/files/kem\\_ppkf\\_2019.pdfson](http://www.fiskal.kemenkeu.go.id/data/document/kem/2019/kem_ppkf_2019/files/kem_ppkf_2019.pdfson)

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: No information on the nominal GDP level; Yet, there are some other information: oil lifting, oil price, and currency rate

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Beyond these core elements, on EBP 2019 page 296-309 also provide additional information related to the economic outlook, interest rate, oil price, oil and gas lifting, Kurs. The discussion about the goal of economic development is presented on page 410-413.

Researcher Response

I agree with the GR. the information is beyond core element. GDP information is provided on P.302 TABEL IV.2.1 PERTUMBUHAN PDB 2014 - 2018 (% , YOY) . the GDP value is a percent, not nominal. I change the score to 'B'

IBP Comment

IBP confirms the researcher's response. As there is no nominal GDP presented, but there is information beyond the core (oil price, currency rate) then the score here is B.

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:

On pages 168 - 194 of the online version (or pages 155 -181 of the document) Chapter VI the Pre-Budget Statement document presents information about government spending policies and priorities which will guide the development of detailed estimates for the upcoming budget. (Core information includes discussion of spending policies and priorities and estimated total expenditure.)

Pages 213-220 include expenditure ceilings for FY2019, which are beyond-the-core information.

The PBS document could download in this link

[http://www.fiskal.kemenkeu.go.id/data/document/kem/2019/kem\\_ppkf\\_2019/files/kem\\_ppkf\\_2019.pdf](http://www.fiskal.kemenkeu.go.id/data/document/kem/2019/kem_ppkf_2019/files/kem_ppkf_2019.pdf)

Comment:

Peer Reviewer

Opinion: Agree

Comments: the researcher has sufficiently answer and explain

Government Reviewer

Opinion: Agree

IBP Comment

The researcher's response is confirmed. See Table 12 in the cited document starting on page 213 (pdf p. 226) that shows indicative budget ceilings for 2019 by ministry, which qualifies for an A score.

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:

In Chapter V of the 2019 PBS document (Macroeconomics and Basic Policy Principles 2019) page 97 point 5.1. State revenue optimization, presented information about the upcoming budget year all of the core information related to the government revenue policy and priorities, however there are limited expenditure projections for FY 2019.

Table 6 on page 90 presents some information on revenue projections for FY 2019, but only as a percentage of GDP, and as nominal GDP is not presented, this information would not count.

In table 8 about state income (page 98) information is provided about details of state revenues from 2013 to 2018.

PDF page 108-129 includes discussion of revenue policies, however, for FY 2019, which qualifies for a C score.

[https://fiskal.kemenkeu.go.id/data/document/kem/2019/kem\\_ppkf\\_2019/files/kem\\_ppkf\\_2019.pdf](https://fiskal.kemenkeu.go.id/data/document/kem/2019/kem_ppkf_2019/files/kem_ppkf_2019.pdf)

Comment:

Peer Reviewer

Opinion: Agree

Comments: I do not need to give additional comment.

Government Reviewer

Opinion: Agree

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.*

*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:

in Chapter V PBS documents (Macroeconomics and fiscal policy points 2019), point 5.5 Budget financing page 144 provides information about sources of state funding both from debt and non-debt, however all information is only through 2018. Debt as a % of GDP is presented on p. 147 in Graphic 34, however since nominal GDP is not disclosed, the value cannot be calculated.

The deficit (as a proxy for net new borrowing) is also provided only as a % of GDP on p. 90.

On chart 32. page 145 presented information about the development of financing from 2013-2018. All information is presented as estimation and completed with discussion, however since no nominal values are provided for 2019, this question is scored as D.

link of document [https://fiskal.kemenkeu.go.id/data/document/kem/2019/kem\\_ppkf\\_2019/files/kem\\_ppkf\\_2019.pdf](https://fiskal.kemenkeu.go.id/data/document/kem/2019/kem_ppkf_2019/files/kem_ppkf_2019.pdf)

Comment:

Peer Reviewer

Opinion: Agree

Comments: correct

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:**

In Chapter IV of the 2019 PBS document (Macroeconomics and the Principles of 2019 Fiscal Policy) page 82, information is provided about the Principles of Fiscal Policy 2018 - 2022.

In table 6 (page 90) Middle-term Fiscal Macro Posture for 2018-2022, information about estimated income and expenditure is presented up to the projection of 2022. However, since all values are provided as a percentage of GDP (and nominal GDP is not present for the relevant budget years) nominal values for multi-year expenditures cannot be calculated in relation to this question.

document could be download here [https://fiskal.kemenkeu.go.id/data/document/kem/2019/kem\\_ppkf\\_2019/files/kem\\_ppkf\\_2019.pdf](https://fiskal.kemenkeu.go.id/data/document/kem/2019/kem_ppkf_2019/files/kem_ppkf_2019.pdf)

**Comment:**

Peer Reviewer  
Opinion: Agree  
Comments: correct

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:**

In the 2019 EB document (Financial Note and 2019 State Budget, expenditure information estimates by all three classifications (administrative, economic, and functional classification) are presented.

Table 9 (page 437) presents information on Central Government Expenditures by Function 2014 - 2019

In table 10 (page 438) information is provided about Central Government Expenditures according to types of expenditure (economic) 2014-2019

In table 12 (page 442-446) information is provided about Central Government Expenditures according to the organization (administrative) 2014-2019

EB 2019 document could be download here <https://www.kemenkeu.go.id/media/11212/nota-keuangan-beserta-apbn-ta-2019.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: the researcher has sufficiently answer and explain

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:

In the 2019 EB document (Financial Note and 2019 State Budget, expenditure information estimates by all three classifications (administrative, economic, and functional classification) are presented.

Table 9 (page 437) presents information on Central Government Expenditures by Function 2014 - 2019

In table 10 (page 438) information is provided about Central Government Expenditures according to types of expenditure (economic) 2014-2019

In table 12 (page 442-446) information is provided about Central Government Expenditures according to the organization (administrative) 2014-2019

EB 2019 document could be download here <https://www.kemenkeu.go.id/media/11212/nota-keuangan-beserta-apbn-ta-2019.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: the researcher has sufficiently answer and explain

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 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 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:

In the 2019 EB document (Financial Note and 2019 State Budget, expenditure information estimates for individual programs are presented.

In table 13 (page 447), information is provided about the 2014-2019 Ministry and State Institution Expenditures

domonet EB 2019 could be download here <https://www.kemenkeu.go.id/media/11212/nota-keuangan-beserta-apbn-ta-2019.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: the researcher has sufficiently answer and explain

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:

In the 2019 EB document (Financial Note and 2019 State Budget, revenue information estimates by categories are presented (such as tax and non-tax)

In table II.3.1 (page 71), information is provided on State Revenues 2018-2019. The information presented in this table is divided into categories

document EB 2019 could be download here <https://www.kemenkeu.go.id/media/11212/nota-keuangan-beserta-apbn-ta-2019.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: also available in TABEL 3 PENDAPATAN NEGARA, 2014 – 2019, page 3 attachment (data pokok)

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:

In the 2019 EB document (Financial Note and 2019 State Budget, revenue information estimates by categories are presented (such as tax and non-tax) for individual sources.

In table II.3.1 (page 71), information is provided on State Revenues 2018-2019. The information presented in this table is divided into categories.

In Table 2 on page 421, individual revenues are provided at a more detailed level. However, other revenues in both tax and non-tax categories account for more than 4% of total revenue, therefore the score is B.

document could be download here <https://www.kemenkeu.go.id/media/11212/nota-keuangan-beserta-apbn-ta-2019.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: 4.7% in my calculation

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.

Comments: "Other revenues" in non-tax revenue, including non-tax revenue which come from line ministries. The discussion of this matter is on page II.3-24. When we count non-tax from line ministries individually, it should be less than 3% of total revenue.

Researcher Response

non tax revenue is presented on P.321 (3.1.2 Penerimaan Negara Bukan Pajak (PNBP)) I agree with the GR that they present all. pls see P.417 Tabel of state revenue(TABEL 3 PENDAPATAN NEGARA, 2014 – 2019). this tabel show all state revenue. So, i will change the score to "A"

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.*

*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:

In the 2019 EB document (Financial Note and 2019 State Budget point 6.1.2.1 (page 210) a discussion on debt financing is presented. Table II.6.2 presents information about Debt Financing, 2018-2019. This information shows the amount of new borrowing required during the budget year.

Table II.4.5 on page 142 presents the interest payments on the outstanding debt for the budget year.

No information is presented for the total debt for 2019 - however figures have been updated for total outstanding debt through October 2018.

document could be download here <https://www.kemenkeu.go.id/media/11212/nota-keuangan-beserta-apbn-ta-2019.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: the researcher has sufficiently answer and explain

Government Reviewer

Opinion: Disagree

Suggested Answer:

Comments: All of that information are presented in EBP 2019 (Nota Keuangan beserta Rancangan Anggaran Pendapatan dan Belanja Negara 2019) :  
- the amount of net new borrowing needed in 2019 on page 214. - the central government's total debt burden at the end of 2019 on page 211. - the interest payments on the outstanding debt for 2019 on page 141.

Researcher Response

I don't see total debt here . I added in the table on p. 142 because it shows interest payments.

IBP Comment

The researcher's response is confirmed. The table on p. 211 only shows debt financing as net and gross new borrowing, not the total debt outstanding. A B response is correct.

64. What information is provided in the Citizens Budget?

(The core information must include expenditure and revenue totals, the main policy initiatives in the budget, the macroeconomic forecast upon which the budget is based, and contact information for follow-up by citizens.)

*GUIDELINES:*

*Question 64 focuses on the content of the Citizens Budget, asking whether "core" information is presented. These core components include:*

- *expenditure and revenue totals;*
- *the main policy initiatives in the budget;*
- *the macroeconomic forecast upon which the budget is based; and*
- *contact information for follow-up by citizens.*

*To answer "a," the Citizens Budget or supporting documentation must present all of the above core information as well as some additional information beyond the core elements. To answer "b," the Citizens Budget must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if the Citizens Budget includes some of the core components above, but other core pieces of information are not included. Answer "d" applies if a Citizens Budget is not published.*

Answer:

a. The Citizens Budget provides information beyond the core elements.

Source:

In the citizen budget published on the Ministry of Finance's website (the budget citizen could be seen here <https://www.kemenkeu.go.id/apbn2019>) was presented information about

- 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

Information beyond the core includes: information on intergovernmental transfers, and budget financing.

Comment:

Peer Reviewer

Opinion: Agree

Comments: the researcher has sufficiently answer and explain

Government Reviewer

Opinion: Agree

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:

a. A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).

Source:

Indonesian citizen budget format published via:

1. Ministry of Finance website (the budget citizen could be seen here <https://www.kemenkeu.go.id/apbn201>)

2. Pocket book is both printed and published online on Information on the National Budget 2019 (could be downloaded here <http://www.anggaran.kemenkeu.go.id/content/publikasi/NK%20APBN/2018%20Buku%20Information%20APBN%202019.pdf>)

3. News in the mass media (newspapers) some news can be downloaded here - <https://www.wartaekonomi.co.id/read224928/apbn-2019-capai-target-kemenkeubilang-berb-keb-Policy-which-pruden.html>

- <https://www.detik.com/tag/apbn-2019>

- <https://nasional.kontan.co.id/news/ini-postur-apbn-2019-yang-disitmen-dpr>

Comment:

Peer Reviewer

Opinion: Agree

Comments: the researcher has sufficiently answer and explain

Government Reviewer

Opinion: Agree

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:

d. No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.

Source:

we did not find a special mechanism by the government to identify information needs about the budget. Non-governmental institutions such as FITRA do provide input regarding the type of information needed, but this is more on community initiatives and cannot be called an institutionalized mechanism

Comment:

Peer Reviewer

Opinion: Agree

Comments: I completely agree. so far, there is no mechanism to identify information needs. Yet, somehow, they managed to present some "curiosity fulfilling" information in the CB.

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:

In the 2019 budgeting process, we only found citizen budget information in 2 stages, namely:

- stage of drafting the RAPBN (Executive budget proposal)

<http://www.anggaran.kemenkeu.go.id/content/publikasi/2018%20adv%20rapbn%202019.pdf>

- the stage of ratification of the 2019 State Budget (enacted Budget 2019):

<http://www.anggaran.kemenkeu.go.id/content/publikasi/NK%20APBN/2018%20Buku%20Informasi%20APBN%202019.pdf>

- stage of budget execution (YER): <https://www.kemenkeu.go.id/publikasi/infografik/laporan-keuangan-pemerintah-pusat-lkpp-2017/>

Comment:

Peer Reviewer

Opinion: Agree

Comments: In year report, although not in the form of citizen budget, provide simple and easy to read information

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:

Economic classification, p. 25

Administrative p. 53 or PDF p. 27 (Only the 15 largest ministries are reported, however)

Link: November 2018 report, published December 2018 <https://www.kemenkeu.go.id/media/11284/apbn-kita-edisi-desember-2018.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: these classifications are not presented in the January IYR

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).

Comments: The information are presented in IYR 2017 (Laporan Keuangan Pemerintah Pusat 2017)

Researcher Response

We use 2018 IYR. LKPP 2017 is YERs.

68b. Based on the response to Question 68, check the box(es) to identify which expenditure classifications are included in the In-Year Reports:

Answer:

Economic classification

Administrative classification

Source:

Economic classification, p. 25

Administrative p. 53 (PDF p. 27) - 15 largest ministries

Link: November 2018 report, published December 2018 <https://www.kemenkeu.go.id/media/11284/apbn-kita-edisi-desember-2018.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: the researcher has sufficiently answer and explain

Government Reviewer

Opinion: Disagree

Suggested Answer: Administrative classification Economic classification Functional classification

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:

No programs included. Administrative classifications only on p. 53 (PDF p. 27)

Link: November 2018 report, published December 2018 <https://www.kemenkeu.go.id/media/11284/apbn-kita-edisi-desember-2018.pdf>

link of all documents IYR 2019 <https://www.kemenkeu.go.id/publikasi/apbn-kita/>

Comment:

Peer Reviewer

Opinion:

Comments: the researcher has sufficiently answer and explain

Government Reviewer

Opinion: Agree

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:  
Economic classification, p. 25 - Compared as values and % to approved budget  
Administrative p. 53 (PDF p. 27) - Compared to 2017 values

Link: November 2018 report, published December 2018 <https://www.kemenkeu.go.id/media/11284/apbn-kita-edisi-desember-2018.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: the researcher has sufficiently answer and explain

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:

PDF p. 19 (document p. 37) shows total revenues by category for the period, as compared to the approved budget

Link: November 2018 report, published December 2018 <https://www.kemenkeu.go.id/media/11284/apbn-kita-edisi-desember-2018.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: the researcher has sufficiently answer and explain

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:

Individual sources of revenues are shown in multiple tables, not all of which provide values, see:

PDF p. 19 (document p. 37) shows income tax broken down by oil and non-oil sources  
PDF p. 20 (document p. 39) shows individual sources of income tax and VAT - but only as percentage changes, not values  
PDF p. 22 (document p. 42) shows import tax, excise and export taxes, in actual values  
PDF p. 24 (document p. 47) shows non-tax revenues by individual source

Given that VAT is not reported as individual sources, along with 'other' categories the import/export and non-tax revenues tables, 8% of total revenues are not shown in individual sources, for a B response.

Link: November 2018 report, published December 2018 <https://www.kemenkeu.go.id/media/11284/apbn-kita-edisi-desember-2018.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: the researcher has sufficiently answer and explain

Government Reviewer

Opinion: Agree

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:

All revenues tables show comparisons either to enacted values and/or 2017 values for the same period.

PDF p. 19 (document p. 37) shows income tax broken down by oil and non-oil sources - actual values as compared to enacted values  
PDF p. 20 (document p. 39) shows individual sources of income tax and VAT - but only as percentage changes, not values  
PDF p. 22 (document p. 42) shows import tax, excise and export taxes, in actual values - as compared to enacted values and 2017 values  
PDF p. 24 (document p. 47) shows non-tax revenues by individual source - as compared to enacted values

Link: November 2018 report, published December 2018 <https://www.kemenkeu.go.id/media/11284/apbn-kita-edisi-desember-2018.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: the researcher has sufficiently answer and explain

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.*

*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:

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

Interest payments are shown in the economic classification table on PDF p. 25 (document p. 49)

Net new borrowing is shown on PDF p. 32 (document p. 63)

Total debt outstanding is shown on PDF p. 33 (document p. 65)

Link: November 2018 report, published December 2018 <https://www.kemenkeu.go.id/media/11284/apbn-kita-edisi-desember-2018.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: the researcher has sufficiently answer and explain. I even check the IYB October

Government Reviewer

Opinion: Agree

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:

Total debt outstanding is shown on PDF p. 33 (document p. 65), including some details on the composition, such as:

- Whether the debt is domestic or external
- The type of lender (bi-lateral, multilateral)
- The currency denomination of the debt

However, there is no information on the maturity profile of debt or the interest rates on different debt instruments, therefore the answer is C.

Link: November 2018 report, published December 2018 <https://www.kemenkeu.go.id/media/11284/apbn-kita-edisi-desember-2018.pdf>

Comment:

Previously, the government published a document that showed the debt profile of different debt instruments, which could be viewed here: <http://www.djppr.kemenkeu.go.id/page/load/23>

However, no new reports have been published since January 2018, therefore this document is not considered for the OBS 2019, and the score now decreases from B to C.

Peer Reviewer

Opinion: Agree

Comments: I agree with the researcher. and confused with the comment.

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: IYRs 2018 has published monthly : IYR for January 2018 was published on 1 March 2018 at <https://djpb.kemenkeu.go.id/portal/berita-kppn-jakarta6/pengumuman-kppn-jakarta-6/153-apbn/2772-realisisi-apbn-per-31-januari-2018.html> IYR for February 2018 were published on 1 May 2018 at <https://djpb.kemenkeu.go.id/portal/berita-kppn-jakarta6/pengumuman-kppn-jakarta-6/153-apbn/2798-realisisi-apbn-per-28-februari-2018.html> IYR for March 2018 was published on 1 May 2018 at <https://djpb.kemenkeu.go.id/portal/berita-kppn-jakarta6/pengumuman-kppn-jakarta-6/153-apbn/2799-realisisi-apbn-per-29-maret-2018.html> IYR for April 2018 was published on 7 June 2018 at <https://djpb.kemenkeu.go.id/portal/berita-kppn-jakarta6/pengumuman-kppn-jakarta-6/153-apbn/2820-realisisi-apbn-per-30-april-2018.html> IYR for May 2018 was published on 30 June 2018 at <https://djpb.kemenkeu.go.id/portal/berita-kppn-jakarta6/pengumuman-kppn-jakarta-6/153-apbn/2825-realisisi-apbn-per-31-mei-2019.html> IYR for June 2018 was published on 6 September 2018 at <https://djpb.kemenkeu.go.id/portal/berita-kppn-jakarta6/pengumuman-kppn-jakarta-6/153-apbn/2843-realisisi-apbn-per-30-juni-2018.html> IYR for July 2018 was published on 6 September 2018 at <https://djpb.kemenkeu.go.id/portal/berita-kppn-jakarta6/pengumuman-kppn-jakarta-6/153-apbn/2844-realisisi-apbn-per-31-juli-2018.html> IYR for August 2018 was published on 24 October 2018 at <https://djpb.kemenkeu.go.id/portal/berita-kppn-jakarta6/pengumuman-kppn-jakarta-6/153-apbn/2868-realisisi-apbn-per-31-agustus-2018.html> IYR for September 2018 was published on 24 October 2018 at <https://djpb.kemenkeu.go.id/portal/berita-kppn-jakarta6/pengumuman-kppn-jakarta-6/153-apbn/2869-realisisi-apbn-per-30-september-2018.html> IYR for October 2018 was published on 31 December 2018 at <https://djpb.kemenkeu.go.id/portal/berita-kppn-jakarta6/pengumuman-kppn-jakarta-6/153-apbn/2916-realisisi-apbn-per-31-oktober-2018.html> IYR for November 2018 was published on 31 December 2018 at <https://www.djpb.kemenkeu.go.id/portal/berita-kppn-jakarta6/pengumuman-kppn-jakarta-6/153-apbn/2917-realisisi-apbn-per-30-november-2018.html> IYR for December 2018 was published on 9 July 2019 at <https://www.djpb.kemenkeu.go.id/portal/berita-kppn-jakarta6/pengumuman-kppn-jakarta-6/153-apbn/3048-realisisi-apbn-per-31-desember-2018.html>

Researcher Response

i think it's clearly mention in my comment and link. In IYRs 2018 Total debt outstanding is shown on PDF p. 33 (document p. 65), including some details on the composition, such as: - Whether the debt is domestic or external - The type of lender (bi-lateral, multilateral) - The currency denomination of the debt However, there is no information on the maturity profile of debt or the interest rates on different debt instruments, therefore the answer is C. Link: November 2018 report, published December 2018 <https://www.kemenkeu.go.id/media/11284/apbn-kita-edisi-desember-2018.pdf>

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, 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:

Yes, the estimates for the macroeconomic forecast have been updated, and an explanation of all of the differences between the original and updated forecasts is presented.

See p. 97-101, Tables 3.1.1 and 3.1.2.

All indicators of the original macroeconomic forecast are presented (GDP growth, inflation, interest rates), both as actual first semester values and revised 'outlook' estimates for the remainder of 2018, however the document does not show nominal GDP figures.

Document MYR (semester 1) 2018 could be download here <http://www.anggaran.kemenkeu.go.id/content/Publikasi/2018%20lapsem%201.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: the researcher is correct

Government Reviewer

Opinion: Agree

IBP Comment

During an IBP cross-country consistency check, the response is revised from A to B as nominal GDP is missing from both the EBP and the MYR. As all economic values need to be presented in both documents to score an A for this question, the missing information about the nominal GDP means that the correct response to this question is B.

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, and provides an explanation of the update.

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:

Yes, all three expenditure estimates have been updated with revised 'prognosis' estimates for the remainder of FY 2018.

A narrative of the expenditure outlook is provided on PDF pages 107-113. The narrative focuses only on high-level categories of expenditures, however, with sections on variations on total expenditures, including ministry expenditures, but not variations within ministries or between sectors. Other sections cover subsidies, debt interest payments, and state grants. While the economic classification is presented in the annex, it is not discussed in the narrative. Therefore some, but not all differences are explained in the MYR.

Table for administrative classification: Table 5 p. 127 - 147  
Table for economic classification: Table 4 p. 126  
Table for functional classification: Table 3 p. 125

Document could be download here <http://www.anggaran.kemenkeu.go.id/content/Publikasi/2018%20lapsem%201.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: the researcher is correct

Government Reviewer

Opinion: Agree

IBP Comment

During an IBP cross-country consistency check, the response for this question is revised from B to A, based on Table 5 which shows the original and revised projections of expenditure in full across one expenditure classification, and has a narrative explaining those changes. As compared to other countries this qualifies for an A.

78. Does the Mid-Year Review of the budget present 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 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. 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:

Yes, all three expenditure estimates have been updated with revised 'prognosis' estimates for the remainder of FY 2018.

A narrative of the expenditure outlook is provided on PDF pages 107-113.

Table for administrative classification: Table 5 p. 127 - 147

Table for economic classification: Table 4 p. 126

Table for functional classification: Table 3 p. 125

Document could be download here <http://www.anggaran.kemenkeu.go.id/content/Publikasi/2018%20lapsem%201.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: no additional information needed

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:

Yes, all three expenditure estimates have been updated with revised 'prognosis' estimates for the remainder of FY 2018.

A narrative of the expenditure outlook is provided on PDF pages 107-113.

Table for administrative classification: Table 5 p. 127 - 147

Table for economic classification: Table 4 p. 126

Table for functional classification: Table 3 p. 125

Document could be download here <http://www.anggaran.kemenkeu.go.id/content/Publikasi/2018%20lapsem%201.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

79. Does the Mid-Year Review of the budget present 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. 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 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 table for the administrative classification, which includes actual semester 1 results and prognosis for semester 2 of 2018, includes estimates by each program in each ministry.

See Table for administrative classification: Table 5 p. 127 - 147

Document could be download here <http://www.anggaran.kemenkeu.go.id/content/Publikasi/2018%20lapsem%201.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: no additional information needed

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, and provides an explanation of the update.*

*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:**

Section 3.2 from PDF pages 102-106 provides a narrative of the updated revenue forecast for the remainder of 2018, with section on each type of revenue, and a detailed explanation of the changes in forecast.

See Revenues table in the annex as well: Table 2 p. 124

Document could be download here <http://www.anggaran.kemenkeu.go.id/content/Publikasi/2018%20lapsem%201.pdf>

**Comment:**

Peer Reviewer

Opinion: Agree

Comments: no additional information needed

Government Reviewer

Opinion: Agree

81. Does the Mid-Year Review of the budget present revenue estimates for the budget year underway by category (such as tax and non-tax)?

**GUIDELINES:**

*Question 81 asks whether revenue estimates in the Mid-Year Review are presented by "category"— that is, whether tax and non-tax sources of revenue are shown separately.*

*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:**

Yes, revenue estimates have been updated, with revised forecast 'Prognosis' for the second semester of 2018. See revenues table in the annex: Table 2 p. 124. The table shows tax and non-tax revenues, as well as individual sources.

The MYR 2018 semester 1 could be download here <http://www.anggaran.kemenkeu.go.id/content/Publikasi/2018%20lapsem%201.pdf>

**Comment:**

Peer Reviewer  
Opinion: Agree  
Comments: no additional information needed

Government Reviewer  
Opinion: Agree

82. Does the Mid-Year Review of the budget present individual sources of revenue for the budget year underway?

**GUIDELINES:**

*Question 82 asks whether revenue estimates for individual sources of revenue are presented in the Mid-Year Review. The question applies to both tax and non-tax revenue.*

*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:**

Yes, revenue estimates have been updated, with revised forecast 'Prognosis' for the second semester of 2018 and total outlook for 2018.

See revenues table in the annex: Table 2 p. 124. The table shows individual sources for tax and non-tax, however 'other' categories account for 5% of total revenues, therefore the score is B. Must be no greater than 3% for an A score.

The MYR 2018 semester 1 could be download here <http://www.anggaran.kemenkeu.go.id/content/Publikasi/2018%20lapsem%201.pdf>

**Comment:**

Peer Reviewer  
Opinion: Agree  
Comments: 5.9% in my calculation

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, 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 discussion of the revised outlook for debt management is discussed in the MYR on pages 116-120.

Table 3.5.2 on p. 117, shows net new borrowing, with an updated outlook for FY 2018, including the differences between the original and revised forecasts

Table 3.3.2 on p. 110 shows interest payments, both internal and external, including the differences between the original and revised forecasts

The report does not show any information on total debt outstanding, including maturities or interest rates on debt instruments. Therefore, the score is B.

The document of MYR semester I 2018 could be download here <http://www.anggaran.kemenkeu.go.id/content/Publikasi/2018%20lapsem%201.pdf>

Comment:

Peer Reviewer

Opinion: Agree

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:

<https://www.kemenkeu.go.id/media/10117/lkpp-2017.pdf>

Comment:

See p. "Ringkasan -vi" (PDF p. 11) for an overview of overall budget execution (actual vs budget).

Narrative on the composition of budget execution is provided in pages 36-44.

Peer Reviewer

Opinion: Agree

Comments: the explanation in the comment is not fully correct. table: page 1-3 narative: from page 77

Government Reviewer

Opinion: Agree

Researcher Response

Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion. Pls. see link <https://www.kemenkeu.go.id/media/10117/lkpp-2017.pdf>. on p. 38 (LAPORAN REALISASI APBN )

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:

Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification). Document could download here <https://www.kemenkeu.go.id/media/10117/lkpp-2017.pdf>

- On page 128 , Table 14 is presented information on Central Government Expenditures by Function Fiscal Year 2016 and 2017. Table 8 on p. 89 also shows functional expenditures with both the allocations and year-end expenditures.

- On page 37 (Table "LAPORAN REALISASI APBN UNTUK PERIODE YANG BERAKHIR SAMPAI DENGAN 31 DESEMBER 2017 DAN 2016" is presented with information on Central Government Expenditure Allocation Portions (economic classification / type of expenditure). This table shows 2017 allocation and expenditures.

- Annex 2.A on pages 383-392 shows allocations and expenditures for 2017 by administrative heads.

Comment:

Peer Reviewer

Opinion: Agree

Comments: agree

Government Reviewer

Opinion: Agree

85b. Based on the response to Question 85, check the box(es) to identify which expenditure classifications are included in the Year-End Report:

Answer:

Administrative classification

Economic classification

Functional classification

Source:

Comment:

Peer Reviewer  
Opinion: Agree  
Comments: need no comment here

Government Reviewer  
Opinion: Agree

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:**

c. Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.

**Source:**

- Annex 2.A on pages 383-392 shows allocations and expenditures for 2017 by administrative heads.

This table has some level of dis-aggregation below the Ministry head, however not for all Ministries, resulting in a score of C.

Furthermore, the dis-aggregation presentations here are not consistent with programs as presented in other budget documents.

**Comment:**

**Peer Reviewer**

Opinion: Disagree

Suggested Answer:

d. No, the Year-End Report does not present expenditure estimates by program.

Comments: I disagree with the explanation. There is no estimates for programs in the YER. The table in Annex 2.A on pages 383-392 only shows budget allocation for each ministries and the directorates under the ministry. Indeed, most of the time the directorates in a ministry reflect the programs, as usually a directorate responsible only for a program (even the name of the directorate usually the same as the name of the program it held). Yet, it is not a program. sometime an agency within a ministry responsible for 2 or more programs.

**Government Reviewer**

Opinion: Agree

**Researcher Response**

Expenditure is on P. 383 but present by line ministries or organisational. and on P. 393 they present by economic classification. expenditure By individual program presented on p.127 - 138 but not all program

**IBP Comment**

The researcher's response is confirmed. The OBS defines a program as a level of dis-aggregation below a Ministry, therefore the reporting of some directorate-level spending qualifies for a C score.

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:

On page 365-376 Tables in Annex 1A show estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, with a high level of detail.

A narrative of revenue results is presented in section B.2.1 on pages 122-127.

Document could download here <https://www.kemenkeu.go.id/media/10117/lkpp-2017.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: I more-or-less agree with the answer, but disagree with the explanation. There are 7 reports in the YER 1. Budget realization 2. laporan perubahan saldo anggaran lebih 3. neraca 4. laporan operasional 5. arus kas 6. ekuitas 7. catatan atas laporan keuangan ----- The narrative of revenue is presented in the 7th report (Catatan Atas Laporan Keuangan – Penjelasan atas Pos-Pos LRA -page 78-) under the header B.2. PENJELASAN PER POS LAPORAN REALISASI APBN, then B.2.1 Pendapatan Negara. Though, there is only the actual/audited value presented (2018 and 2017)...and no enacted value. The enacted and the actual value of revenues presented in detail in the Annex 1.A (LAMPIRAN 1.A LAPORAN REALISASI ANGGARAN PENDAPATAN PEMERINTAH PUSAT TAHUN ANGGARAN 2018 (Audited )

Government Reviewer

Opinion: Agree

Researcher Response

yes 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:

Yes, the Year-End Report presents revenue estimates by category.

On page 37, in a summary table for the overall report, information about state revenues, whether tax or non-tax, is presented.

Document could download here <https://www.kemenkeu.go.id/media/10117/lkpp-2017.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: I agree with the answer, not completely agree with the explanation. you can see the revenue estimates by category in LAPORAN REALISASI APBN UNTUK TAHUN YANG BERAKHIR SAMPAI DENGAN 31 DESEMBER 2018 DAN 2017 (page 1) But you can see in full detail in Annex 1.A (LAMPIRAN 1.A LAPORAN REALISASI ANGGARAN PENDAPATAN PEMERINTAH PUSAT TAHUN ANGGARAN 2018 - page L.1)

Government Reviewer  
Opinion: Agree

Researcher Response  
yes, i also agree with the PR comment

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:**

Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.

On page 365, Annex 1A, all detailed sources of state revenue are presented in 2016 and 2017. This table has a much higher level of detail than other documents, and 'other' categories are broken down to lower levels of detail. Unclassified revenues are therefore less than 1%.

Document could download here <https://www.kemenkeu.go.id/media/10117/lkpp-2017.pdf>

**Comment:**

Peer Reviewer

Opinion: Agree

Comments: yes, in detail, in annex 1.A (LAMPIRAN 1.A LAPORAN REALISASI ANGGARAN PENDAPATAN PEMERINTAH PUSAT TAHUN ANGGARAN 2018 (Audited ) page L.1)

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:

c. Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.

Source:

Some of the estimates of the differences between all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.

Net new borrowing, presented on p. 38 Section D, showing both budgeted values and actual values

Interest payments, presented on p. 37, Line B.I.4, showing both budgeted values and actual values

Total debt outstanding, including the maturity profile and interest rates, is presented on pages 602-606, as well as 628-644, information is provided about outstanding Indonesian government debt as of December 31, 2017. While the narrative about debt can be seen starting on pages 113-116, page 221 (D.2.37. Third Party Debt Calculation (PFK)). However, these figures are not presented as comparisons with the original budget projections.

Document could download here <https://www.kemenkeu.go.id/media/10117/lkpp-2017.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: at first, I agree with the answer C...but not completely sure with the researcher's explanation. Then after I search the information, the answer is more likely to change to D.. The naratives on debt can be found between page 100-103 of the Catatan Atas Laporan Keuangan – Penjelasan atas Pos-Pos LRA. On page 100, we can see the estimate and the actual...but not in detail. The only component presented is the amount of new borrowing, the rests are absent. There is also no information regarding the composition. The researcher's reference to information on pages 602-606, as well as 628-644 (of the pdf file)...is not about debt/borrowing. Its a government issued bonds.

Government Reviewer

Opinion: Agree

Researcher Response

since the debt maturities and interest rates are not shown in comparison to the original budget value, the most we can score this is C

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

Source:

On pages 602-606, information is provided about outstanding Indonesian government debt as of December 31, 2017. While the narrative about debt can be seen on page 221 (D.2.37. Third Party Debt Calculation (PFK)) Document could download here <https://www.kemenkeu.go.id/media/10117/lkpp-2017.pdf>

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: The amount of net new borrowing required during the budget year.

Comments: The only reference I can find is the table on page 100 of the Catatan Atas Laporan Keuangan – Penjelasan atas Pos-Pos LRA....or page 127 of the PDF file. The reference given by the researcher (On pages 602-606) is only government issued bonds....which only one out of three sources of debt (the other two is domestic loan and foreign loan)

Government Reviewer

Opinion: Agree

Researcher Response

confirm. I only see comparisons for net new borrowing and interest payments

91. Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

**GUIDELINES:**

*Question 91 asks whether the Year-End Report includes estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year, and whether these estimates are accompanied by a narrative discussion.*

*Refer to Question 15 for the components of the macroeconomic forecast in the Executive's Budget Proposal. Core components include estimates of the nominal GDP level, inflation rate, real GDP growth, and interest rates, although the importance of other macroeconomic assumptions, such as the price of oil, can vary from country to country.*

*To answer "a," the Year-End Report must include estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.*

**Answer:**

a. Yes, estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.

**Source:**

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. Information about macroeconomic present on page 65 - 80 (A.2 Macroeconomic policy and fiscal) documen could download here <https://www.kemenkeu.go.id/media/10117/lkpp-2017.pdf>

The table showing the comparison between original macroeconomic projections and actual outcomes is shown on p. 27. However, nominal GDP is not shown. For this reason, because there is beyond-the-core-information (composition of GDP), the score is B.

Note that this is a change in score from OBS 2017, not due to a change in practice, but because IBP has clarified the methodology noting that this question should be assessed against all the core elements of a macroeconomic forecast.

**Comment:**

Peer Reviewer

Opinion: Disagree

Suggested 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.

Comments: the core components can be found on table 5 in the Catatan atas Laporan Keuangan – Penjelasan Umum (page 34)...or page 61 of the pdf file) The naratives can be found from page 15 of the Catatan atas Laporan Keuangan – Penjelasan Umum (or page 42 of the pdf file) to page 24 of the Catatan atas Laporan Keuangan – Penjelasan Umum (or page 61 of the pdf file) It is interesting to see that there is no information on nominal GDP in the macro-economic forecast((the PBS), yet there is information on nominal GDP in YER

Government Reviewer

Opinion: Disagree

Suggested 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.

Comments: The narrative are each presented on LKPP

Researcher Response

Oke, I agree with the both PR and GR. I change the score to A

IBP Comment

The researcher's revision is correct. Table 5 shows nominal GDP. The score is revised from B to A.

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:

Inflation rate  
Real GDP growth  
Interest rates  
Nominal GDP level  
Information beyond the core elements

Source:

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. Information about macroeconomic present on page 65 - 80 (A.2 Macroeconomic policy and fiscal) documen could download here <https://www.kemenkeu.go.id/media/10117/lkpp-2017.pdf>

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: Nominal GDP level Inflation rate Real GDP growth Interest rates Information beyond the core elements

Comments: See table 5 (see page 34 of the Catatan atas Laporan Keuangan – Penjelasan Umum...or page 61 of the pdf file) Nominal GDP level = PDB nominal Inflation rate = tingkat inflasi Real GDP growth = pertumbuhan ekonomi Interest rates = tingkat bunga SPN 3 bulan Information beyond the core elements = lifting minyak, lifting gas, harga minyak mentah indonesia, nilai tukar rupiah

Government Reviewer

Opinion: Agree

Researcher Response

agree. i can see the GDP nominal in p. 139. i have changed the answer

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:

No estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented.

There is a general discussion of policy outcomes on page 81 - 120 document. None of these policies have any indicators or discussion on inputs, however, thus the score is D.

The document is here <https://www.kemenkeu.go.id/media/10117/lkpp-2017.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: no nonfinancial data on input

Government Reviewer  
Opinion: Agree

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:**

No estimates of the differences between all of the original estimates of nonfinancial data on outputs or outcomes and the actual results are presented.

There is a general discussion of policy outcomes on page 81 - 120 document. None of these policies have any indicators on outputs or outcomes, however, thus the score is D.

The document is here <https://www.kemenkeu.go.id/media/10117/lkpp-2017.pdf>

**Comment:**

**Peer Reviewer**

Opinion: Agree

Comments: no nonfinancial data on results

**Government Reviewer**

Opinion: Agree

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:

No discussion of programs or policies to impact impoverished groups is presented in the YER.

There is a general discussion of policy outcomes on page 81 - 120 document. None of these policies have any specific discussion on programs or policies for the poor.

The document is here <https://www.kemenkeu.go.id/media/10117/lkpp-2017.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: no discussion of dedicated policies for a certain group of population

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:

P. 187 shows some BLU funding results for 2017 for revolving funds. P. 615-616 shows BLU Management Fund for the Housing Financing Center. Other references to BLUs are made throughout the document, but not in a comprehensive way, and none show comparisons between allocations and actuals.

Annex 28A, page 609-610, presents information on 74 'Non-Structural Institutions', in comparison to allocated appropriations in 2017, but without a narrative. For this information, the score is C.

<https://www.kemenkeu.go.id/media/10117/lkpp-2017.pdf>

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: d. No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.

Comments: I am not sure about the categorisation of BLU Management Fund for the Housing Financing Center as extrabudgetary funds....

Regardless this categorisation, only the actual outcome presented (in the reference showed by the researcher), and there is no presentation on original estimates....Thus I feel more comfortable to select D as the answer but ...I think the answer can also E....see the note below (additional note: An information from the BPKP-the government internal audit agency- stated that since 2004, there is no extrabudgetary/nonbudgetary funds presented in the budget. BLUs were established to "internalize" the previously extrabudgetary funds, as mandated by Law number 1/2004 on State Treasury. )

Source: <http://www.bpkp.go.id/berita/read/361/5740/Dana-Non-Budgeter-Tidak-Akan-Ada-Lagi.bkp> the original stated: "Pembentukan BLU merupakan realisasi dari ketentuan UU No 1/2004 tentang Perbendaharaan Negara, yang dijadikan untuk memperbaiki layanan pada masyarakat berupa produksi dan penjualan barang dan jasa kepada publik kendati tidak memupuk keuntungan. Selain itu, BLU adalah lembaga pemerintah dan bukan kekayaan negara yang dipisahkan, namun dikelola seperti layaknya korporasi mulai dari perencanaan kerja/anggaran yang dikonsolidasikan dengan instansi induk dan tidak menjadi subjek pajak."

Government Reviewer  
Opinion: Agree

Researcher Response

The PEFA says they are "–de facto included in their line ministries' budgets, but with some spending flexibility" (p. 3 <https://pefa.org/sites/default/files/assessments/reports/ID-May18-PFMPR-Public-with-PEFA-Check.pdf>). we can see about funds manage by BLU on P. 202 and p.312

IBP Comment

See Question 33. Since each BLU is still part of a ministry/agency, its finances are already represented within each of its parent ministry/agency. However, there is no comprehensive BLU assessment. For example, there is general information on the financial management of BLUs in Box B.3, item No.2 (page 146-148), which mentions the number of BLU organized by parent ministry (203 BLU separated in 21 ministry/agency), and the types of service they provide. In addition, the consolidated table in pages 37-38, which shows the difference between actual outcome and original estimates, only explicitly include the revenue of the BLUs, while narrative information can be found in in section B.2.1.2.4 (Page 126-127). BLU expenditure is also identified according to its economic classification: the consolidated goods expenditure of BLUs can be seen in the 1st table of page 131, and consolidated capital expenditure can be seen in the 3rd table of page 13. Since only a handful of BLUs are individually identified in the YER, and most explanation on BLUs are focused on consolidated cash and asset flow, instead of individual unit, the score is maintained at "c".

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:

Yes, a financial statement is part of the Year-End Report as attachment. Financial reports start from page 361 to end of document. the document could download here <https://www.kemenkeu.go.id/media/10117/lkpp-2017.pdf>

Comment:

P. 37-61 presents the core elements of the financial statement. This financial statement consists of 7 core elements of financial statement, namely 1. Laporan Perubahan Saldo Anggaran Lebih or Statement of Changes of Balance Budget 2. Laporan Realisasi APBN or an Realization Statement 3. Neraca or Operating Sheet 4. Laporan Operasional or an Operating Statement 5. Laporan Arus Kas or Statement of Cash Flow 6. Laporan Perubahan Ekuitas or Statement of Changes in Net Worth 7. Notes to the financial statements (which begins on p. 65).

Peer Reviewer

Opinion: Agree

Comments: the 7th report and its annexes

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 (<http://www.issai.org/issai-framework/3-fundamental-auditing-principles.htm>) for more detail.*
- *Compliance audits look at the extent to which the relevant regulations and procedures have been followed. See ISSAI 400 (<http://www.issai.org/issai-framework/3-fundamental-auditing-principles.htm>) for more details.*

- Performance audits assess whether activities are adhering to the principles of economy, efficiency, and effectiveness. See ISSAI 300 (<http://www.issai.org/issai-framework/3-fundamental-auditing-principles.htm>) 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:

based on information from the Supreme Audit Agency as contained in the Supreme Audit Agency Regulation No. 1 of 2017 concerning the State Financial Inspection Standards, the types of audits conducted by the SAI include: financial checks, performance checks and checks with specific objectives (PDTT/ compliance audit). Document could download here [http://www.bpk.go.id/assets/files/storage/2017/01/file\\_storage\\_1484641204.pdf](http://www.bpk.go.id/assets/files/storage/2017/01/file_storage_1484641204.pdf)

all audit results of the Supreme Audit Agency are published on the BPK website <http://www.bpk.go.id/ihaps>

Comment:

Compliance Report in the Audit Report:

[http://www.bpk.go.id/assets/files/lkpp/2017/lkpp\\_2017\\_1527751202.pdf](http://www.bpk.go.id/assets/files/lkpp/2017/lkpp_2017_1527751202.pdf)

Financial Audit of the Audit Report:

[http://www.bpk.go.id/assets/files/lkpp/2017/lkpp\\_2017\\_1527751554.pdf](http://www.bpk.go.id/assets/files/lkpp/2017/lkpp_2017_1527751554.pdf)

Performance Audit - the BOK report says that 12 performance inspections were conducted - see p. 1, and the Examinations of Performance inspection on Horticulture shown on p. 66 onward

[http://www.bpk.go.id/assets/files/ihaps/2018/i/ihaps\\_i\\_2018\\_1538459607.pdf](http://www.bpk.go.id/assets/files/ihaps/2018/i/ihaps_i_2018_1538459607.pdf)

Peer Reviewer

Opinion: Agree

Comments: the previous comment explain it perfectly

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:

The Supreme Audit Agency checks all government financial reports, both central and regional institutions. all audit results of the Supreme Audit

Agency are published on the BPK website <http://www.bpk.go.id/ihps>

Comment:

[http://www.bpk.go.id/assets/files/lkpp/2017/lkpp\\_2017\\_1527751554.pdf](http://www.bpk.go.id/assets/files/lkpp/2017/lkpp_2017_1527751554.pdf)

The Audit 2017 shows that all agencies are audited and that the government's whole financial statement was audited.

Peer Reviewer

Opinion: Agree

Comments: agree with the comment, instead of the researcher's answer

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:

c. Extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.

Source:

The documen could download here [http://www.bpk.go.id/assets/files/lkpp/2017/lkpp\\_2017\\_1527751202.pdf](http://www.bpk.go.id/assets/files/lkpp/2017/lkpp_2017_1527751202.pdf)

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: e. Not applicable/other (please comment).

Comments: But the answer can also E since the BLUs cannot be categorized/treated as extrabudgetary The BLUs were established to "internalize" the previously extrabudgetary funds, as mandated by Law1/2004 see this <http://www.bpk.go.id/berita/read/361/5740/Dana-Non-Budgeter-Tidak-Akan-Ada-Lagi.bpkp>

Government Reviewer

Opinion: Agree

Researcher Response

The PEFA says they are "–de facto included in their line ministries' budgets, but with some spending flexibility" (p. 3

<https://pefa.org/sites/default/files/assessments/reports/ID-May18-PFMPR-Public-with-PEFA-Check.pdf>) we can see about funds manage by BLU on P. 202 and p.312 and audited. i change my score to C

IBP Comment

See Question 33. Technically, since BLUs are treated the same way as any other sub-unit within each ministry/agency, they are therefore subject to the same audit treatment by SAI. For example, page 60, row 2 shows that BLU revenue is not managed optimally under the Ministry of State Secretariat. And on page 48, the last row mentions lateness in transferring BLU revenue under the Ministry of Religious Affairs from their bank account to the official state account. However, it is true that the SAI's audit report does not mention how many BLUs were audited (for example, an audit of the Education Endowment Fund, Lembaga Pengelola Dana Pendidikan, does not appear in the Audit Report). The answer is maintained at "c".

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:

All the Document of Audit Report 2017 are published on 05/31/2018 or 5 months after the end of the budget year as seen on this link <http://www.bpk.go.id/lkpp>. The audit report consist of :

1. executive summary is published on 05/31/2018 13:57:07 [http://www.bpk.go.id/assets/files/lkpp/2017/lkpp\\_2017\\_1527749827.pdf](http://www.bpk.go.id/assets/files/lkpp/2017/lkpp_2017_1527749827.pdf)

Comment:

Peer Reviewer

Opinion: Agree

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:

d. No, the executive does not report on steps it has taken to address audit findings.

Source:

The SAI itself who releases a monitoring report on executive in addressing the audit findings. Thus, the answer is "D". It means the executive does not report on steps it has taken to address audit findings.

Comment:

Peer Reviewer

Opinion: Agree

Comments: Agree with the researcher's answer. The SAI published the reports on executive in addressing the audit findings. The reports published each semester, and can be downloaded from this link: <https://www.bpk.go.id/ihrs>

Government Reviewer

Opinion: Agree

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:**

See: <http://www.bpk.go.id/news/bpk-selamatkan-keuangan-negara-senilai-rp413-triliun-pada-semester-i-tahun-2018>

"The 2018 IHPS I also contains the results of monitoring follow-up recommendations on audit results (TLRHP)."

See: 2017 Audit Report [http://www.bpk.go.id/assets/files/lkpp/2017/lkpp\\_2017\\_1527751202.pdf](http://www.bpk.go.id/assets/files/lkpp/2017/lkpp_2017_1527751202.pdf)

**Comment:**

**Peer Reviewer**

Opinion: Agree

Comments: Although the answer is correct, the researcher referred to the wrong report. The correct report is the IHPS, which can be downloaded from this link: <https://www.bpk.go.id/ihps>

**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/>), the Fiscal Policy Council in Sweden (Finanspolitiska Rådet, <http://www.finanspolitiskaradet.com/>), 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:

I cannot find an agency or institution that plays an IFI role in accordance with OECD principles. There are 2 very similar institutions, namely:

1. Parliamentary Budget Agency (Badan Anggaran), but members of this body are members of the legislature

<http://www.dpr.go.id/akd/index/id/Daftar-Anggota-Badan-Anggaran>

2. Fiscal policy body (Badan Kebijakan Fiskal/BKF) under the ministry of finance, but members of this body are staff of the finance ministry. the link of BKF is <http://www.fiskal.kemenkeu.go.id/>

so I decided that there were no IFIs in Indonesia.

Comment:

Peer Reviewer

Opinion: Agree

Comments: I agree with the answer and explanation

Government Reviewer

Opinion: Agree

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:

I cannot find an agency or institution that plays an IFI role in accordance with OECD principles. There are 2 very similar institutions, namely:

1. Parliamentary Budget Agency (Badan Anggaran), but members of this body are members of the legislature

<http://www.dpr.go.id/akd/index/id/Daftar-Anggota-Badan-Anggaran>

2. Fiscal policy body (Badan Kebijakan Fiskal/BKF) under the ministry of finance, but members of this body are staff of the finance ministry. the link of BKF is <http://www.fiskal.kemenkeu.go.id/>

so I decided that there were no IFIs in Indonesia.

Comment:

Peer Reviewer

Opinion: Agree

Comments: agree. Macroeconomic forecast is produced by cooperation between the Central Bureau of Statistics, the National Planning Agency and the Ministry of Finance

Government Reviewer

Opinion: Agree

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:

I cannot find an agency or institution that plays an IFI role in accordance with OECD principles. There are 2 very similar institutions, namely:

1. Parliamentary Budget Agency (Badan Anggaran), but members of this body are members of the legislature

<http://www.dpr.go.id/akd/index/id/Daftar-Anggota-Badan-Anggaran>

2. Fiscal policy body (Badan Kebijakan Fiskal/BKF) under the ministry of finance, but members of this body are staff of the finance ministry. the link of BKF is <http://www.fiskal.kemenkeu.go.id/>

so I decided that there were no IFIs in Indonesia.

Comment:

Peer Reviewer

Opinion: Agree

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:

I cannot find an agency or institution that plays an IFI role in accordance with OECD principles. There are 2 very similar institutions, namely:

1. Parliamentary Budget Agency (Badan Anggaran), but members of this body are members of the legislature  
<http://www.dpr.go.id/akd/index/id/Daftar-Anggota-Badan-Anggaran>

2. Fiscal policy body (Badan Kebijakan Fiskal/BKF) under the ministry of finance, but members of this body are staff of the finance ministry. the link of BKF is <http://www.fiskal.kemenkeu.go.id/>

so I decided that there were no IFIs in Indonesia.

Comment:

Peer Reviewer

Opinion: Agree

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 debates budget policies prior to the tabling of the Executive's Budget Proposal. 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:

Discussion on Pre-Budget Statement:

- <https://foto.tempco.co/read/65284/sri-mulyani-bahas-pondahuluan-rapbn-2019-di-ropat-paripurna-dpr>

- <https://www.liputan6.com/bisnis/read/3537566/dpr-beri-catatan-ke-sri-mulyani-soal-target-rapbn-2019>

EBP debates or discussions are carried out through parliamentary plenary sessions. This meeting was attended by all legislative and executive members, especially the finance ministry.

Here are some news from national news media about the parliamentary plenary sessions on EBP 2019 debate. the EBP 2019 discussion was held in October 2018, to approve and provide recommendations for the upcoming year's budget plan.

- <https://news.detik.com/berita/4110767/dpr-gelar-paripurna-laporan-hasil-pembahasan-rapbn-2019> ( the title in english : The House of Representatives holds the full report on the results of the 2019 RAPBN discussion)

- <https://katadata.co.id/berita/2018/10/15/pembahasan-rapbn-2019-alot-asumsi-kurs-rupiah-direvisi-jadi-15-ribu> ( discussion-2019-alot-assumption-exchange-rupiah-revised-so-15-thousand)

- <https://nasional.tempo.co/read/1149070/formappi-dpr-tak-kritis-dalam-pembahasan-rapbn-2019> (formappi-dpr-not-critical-discussion-rapbn-2019)

Comment:

It is not yet confirmed whether the legislature approves and publishes its recommendations during this pre-budget debate.

Peer Reviewer

Opinion: Agree

Comments: I agree to both researcher and comment The discussion took place, yet, there is no certain schedule. But the reference showed by the researchers informed that the discussion took place on 31 may 2018. After the government submit the pre-budget statement (macroeconomics...), the factions in the parliament will discuss and submit their opinion to the government. And the government will provide answer and explanation in the parliament plenary session in May. And there is no information whether the discussion come up with an agreement or approval.

Government Reviewer

Opinion: Disagree

Suggested 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.

Comments: The debate took place on May 24, 2018, see : <https://finance.detik.com/berita-ekonomi-bisnis/d-4036236/dpr-beri-masukan-kerangka-ekonomi-ri-tahun-2019> The news of parliament recommendation on May 28, 2018, provide in :

<https://www.tribunnews.com/nasional/2018/05/29/dpr-terima-kem-ppkf-2019-pemerintah-diminta-cermati-kondisi-terkini>

Researcher Response

Oke.. i agree with the GR . the full legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget. Full legislature or in Indonesia namely Paripurna Meeting on Budget policy prior to tabling the EBP andd approve recommendation for the upcoming budget. <https://finance.detik.com/berita-ekonomi-bisnis/d-4036236/dpr-beri-masukan-kerangka-ekonomi-ri-tahun-2019> The news of parliament recommendation on May 28, 2018, provide in :

<https://www.tribunnews.com/nasional/2018/05/29/dpr-terima-kem-ppkf-2019-pemerintah-diminta-cermati-kondisi-terkini> here is the link for the Paripurna meeting report: <http://www.dpr.go.id/dokakd/dokumen/BANGGAR-Laporan-Badan-Anggaran-pada-Sidang-Paripurna-Pembicaraan-Pendahuluan-dan-RKP-Tahun-2019-1535599714.pdf>

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 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:

Parliament receives the EBP 2019 document on August 16, 2018 ( 4 months before the budget year). At the time of submission of this document to parliament, the President delivered a speech on the Financial Note and Principles of fiscal policy proposed by the government.

Some of news about this are :

- <https://economy.okezone.com/read/2018/08/16/20/1937254/jokowi-bacakan-pidato-nota-keuangan-dan-rapbn-2019-gedung-kura-kura-dijaga-ketat> (jokowi-read-note-notes-finance-and-rapbn-2019-building-turtle-guarded tight)

- <https://setkab.go.id/pidato-presiden-pada-penyampaian-keterangan-pemerintah-atas-rancangan-undang-undang-tentang-rapbn-tahun-2019-beserta-nota-keuangan-jakarta-16-agustus-2018/> (speech-president-on-delivery-of-government-on-draft-law-on-rapbn-year-2019-along with notes-finance-jakarta-16-August-2018)

Comment:

The EBP was submitted on August 16, 2018 to the legislature. This is over 4 months before the fiscal year.

Peer Reviewer

Opinion: Agree

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:

The 2019 EBP or APBN is set by the parliament on October 31, 2019 or 2 months before the fiscal year.

Some news about his could be seen as below:

- <https://www.cnbcindonesia.com/market/20181031133229-17-39915/tok-apbn-2019-disetujui-pdb-53-dan-dolar-rp-15000> (tok-apbn-2019-approved-pdb-53-and-dollar-rp-15000)

- <https://nasional.kontan.co.id/news/ini-postur-apbn-2019-yang-disetujui-dpr> (this posture-apbn-2019-approved-dpr)

- <https://finance.detik.com/berita-ekonomi-bisnis/d-4281414/dpr-setuju-apbn-2019-pertumbuhan-53-dan-dolar-as-rp-15000> (dpr-agree-apbn-2019-growth-53-and-Dolar-as-rp-15000)

Comment:

Peer Reviewer

Opinion: Agree

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:**

On Law No.17/2003 on State Finance article 15(3) The House of Representatives may submit a proposal resulting in a change in the amount revenue and expenditure in the Draft Law on the State Budget. (link of the law could be seen here [http://www.djpk.depkeu.go.id/attach/post-uu-no-17-tahun-2003-tentang-keuangan-negara/UU-63-61-uu17\\_2003.htm](http://www.djpk.depkeu.go.id/attach/post-uu-no-17-tahun-2003-tentang-keuangan-negara/UU-63-61-uu17_2003.htm))

on law no 17/2014 on House of Representative, National Legislature and District Legislature) article 70 also state that Legislature have right give approval or not to give approval to the design the law concerning the State Budget submitted by President ( link of the law could seen here [http://www.dpr.go.id/dokjdih/document/uu/UU\\_2014\\_17.pdf](http://www.dpr.go.id/dokjdih/document/uu/UU_2014_17.pdf))

**Comment:**

3 functions of Legislature by Law no 17/2014

1. The function of legislation is the right to form Constitution.

2) The function of the budget is the right to discuss and give approval or not to give approval to the design the law concerning the State Budget submitted by President.

(3) The function of supervision is the right to do so oversight of the implementation of laws and Sate Budget

**Peer Reviewer**

Opinion: Agree

Comments: I do not need to add more explanation here.

**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:

Through news in the media, it can be seen that in the discussion of the 2019 RAPBN (EBP 2019) there was a fairly strong discussion about several macro assumptions that could affect state finances, one of which was about changes in the rupiah exchange rate against the US dollar. At the end of the discussion, the government agreed to change the exchange rate as in the following news:

- <https://katadata.co.id/berita/2018/10/15/pembahasan-rapbn-2019-alot-asumsi-kurs-rupee-direvisi-jadi-15-ribu>

- <https://www.cnbcindonesia.com/market/20181016185213-17-37653/tok-perubahan-disetujui-ini-asumsi-makro-rapbn-2019>

Comment:

On the other hand, a number of community organizations consider parliament is not sufficiently critical in conducting this discussion, as in the following news: <http://www.tribunnews.com/nasional/2018/11/24/formappi-sebut-dpr-tak-kritis-dalam-pembahasan-rapbn-2019>

Peer Reviewer

Opinion: Agree

Comments: no additional 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 and to publish a report. 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:

In Indonesia, the committee budget specialist is known as the Budget Agency. Parliament especially the Budget Agency has a long time to test the budget proposals submitted by the government (EBP was submitted on August 16 and passed on October 31). But from the news media, we did not find any publications submitted.

This report (<http://www.dpr.go.id/dokakd/dokumen/BANGGAR-36-ed90f25e064e5a84adc514062d984acb.pdf>) is a document about the Final Government Opinion on the 2019 State Budget Bill at the DPR-RI plenary meeting.

This report (<http://www.dpr.go.id/dokakd/dokumen/BANGGAR-36-d313d7caee927ebdd28f09392b9dfd02.pdf>) is the DPR RI Budget Agency Report on the results of the first level talks on the 2019 RAPBN discussion.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, a specialized budget or finance committee had at least 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: In Indonesia, the Budget Agency has a long time to examine the budget proposals submitted by the government (EBP was submitted on August 16 and passed on October 31). In this link <http://www.dpr.go.id/tentang/penetapan-apbn> Umum Fraksi-Fraksi atas RUU APBN 2007 beserta NK-nya, the Government and the legislature must go through 8 stages that will produce recommendations prior to the budget. This report (<http://www.dpr.go.id/dokakd/dokumen/BANGGAR-36-d313d7caee927ebdd28f09392b9dfd02.pdf>) is the DPR RI Budget Agency Report on the results of the first level talks on the 2019 RAPBN discussion. The result of the reported decisions are the same as Enacted Budget 2019 and recommendations prior to the budget being adopted. So, the answer should be "a".

Researcher Response

Thank you for the GR response. I have check the link and i think we have agreed with GR. i will change my score to A

IBP Comment

As the report cited by the government reviewer was published on the same day as the government was approved, the score for this question is revised from A to 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 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:

a. Yes, sector committees had at least one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.

Source:

The Indonesian Parliament has commissions whose task is to discuss sectoral policies and budgets. (<http://www.dpr.go.id/akd/komisi>). Parliament has a long time to examine the budget proposals submitted by the government (EBP was submitted on August 16 and passed on October 31). But from the news media, we did not find any publications submitted

there are currently 11 commissions with details as follows:

Commission I: Defense, Foreign Affairs, Communication and Information, Intelligence (<http://www.dpr.go.id/akd/index/id/Tentang-Komisi-I>)

Commission II : Domestic, state Secretariat, Elections  
<http://www.dpr.go.id/akd/index/id/Tentang-Komisi-II>

Commission III: Law, HAM, Security  
<http://www.dpr.go.id/akd/index/id/Tentang-Komisi-III>

Commission IV : Agriculture, Food, Maritime, Forestry  
<http://www.dpr.go.id/akd/index/id/Tentang-Komisi-IV>

Commission V: Infrastructure, Transportation  
<http://www.dpr.go.id/akd/index/id/Tentang-Komisi-V>

Commission VI : Industry, Investation, Business competition  
<http://www.dpr.go.id/akd/index/id/Tentang-Komisi-VI>

Commission VII : Energy, Research and Technology, Living environment  
<http://www.dpr.go.id/akd/index/id/Tentang-Komisi-VII>

Commission VIII: Religion, Social  
<http://www.dpr.go.id/akd/index/id/Tentang-Komisi-VIII>

Commission IX : Health, Labour  
<http://www.dpr.go.id/akd/index/id/Tentang-Komisi-IX>

Commission X : Education, Sports, History  
<http://www.dpr.go.id/akd/index/id/Tentang-Komisi-X>

Commission XI : Finance, Banking  
<http://www.dpr.go.id/akd/index/id/Tentang-Komisi-XI>

Comment:

#### Peer Reviewer

Opinion: Agree

Comments: after discussed in commission, the results are discussed in the parliamentary budget agency (Badan Anggaran/Banggar)

#### Government Reviewer

Opinion: Disagree

Suggested Answer: a. Yes, sector committees had at least one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.

Comments: According to law on Legislative Institutions article 169, discussions on EBP are performed in two levels: 1) At each commissions, and 2) General assembly. There is no law which stipulate the duration when EBP should start to be discussed by the sector commissions, therefore each commissions generally start discussing as soon as EBP was tabled by the President. However, according to Law on Legislative institutions article 180 verse 5, the legislative is expected to make decision on EBP two months before the start of fiscal year in January, which means the sectoral commissions have three months to discuss. Indonesian parliament for 2014-2019 are divided into 11 sectoral commissions. Since 2015, each commissions have been publishing summaries of most of its discussions in each commission's page at parliament's website ([www.dpr.go.id](http://www.dpr.go.id))

#### Researcher Response

i think we have to agree with the GR response. this iis the link of the budget debate <http://www.dpr.go.id/dokakd/dokumen/BANGGAR-36-d313d7caee927ebdd28f09392b9dfd02.pdf> . this report provided on 31 october 2018. i will change the score to A

114. In the past 12 months, did a committee of the legislature examine in-year implementation of the Enacted Budget during the relevant budget execution period?

#### GUIDELINES:

*Question 114 is about legislative oversight of budget execution. It assesses whether and how often a committee examined the implementation of the budget during the budget execution period (i.e., financial year) for which it was approved, and whether this resulted in an official report with findings and recommendations. This question does not apply to the ex post review of implementation following the end of the budget year as part of the audit stage, which is assessed separately. Nor does it apply to the legislature's review of the budget that it may undertake as part of the process of considering a supplemental budget during the year. In-year monitoring by the legislature will be affected by the frequency that the executive publishes In-Year Reports.*

*To answer "a," a committee must have examined in-year implementation of the Enacted Budget at least three times during the course of the relevant budget year and published reports with findings and recommendations. Answer "b" applies where this occurred only once or twice during the year.*

*Exception: If a legislature is in session only twice during the year, and it examines the implementation of the budget during both sessions, then it would be eligible for an "a" response.*

*Choose "c" if a committee examined in-year implementation (without regard to frequency), but did not publish any report with findings and recommendations. Answer "d" applies where no committee examined in-year implementation.*

*If the answer is "a" or "b," please specify the name of the committee and when it reviewed budget implementation, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation.*

*For purposes of responding to this question, if more than one committee holds in-year reviews of the budget, use the committee that is best performing – that is, the one that examines in-year implementation the most times and that publishes a report.*

#### Answer:

a. Yes, a committee examined in-year implementation on at least three occasions during a fiscal year, and it published reports with findings and

recommendations.

Source:

We can not find any information or news 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.

Comment:

Peer Reviewer

Opinion: Agree

Comments: I cannot find any evidence of any meetings in the parliament to discuss or examine in-year implementation of the Enacted Budget during the relevant budget execution period. If any discussion regarding budget took place, the budget agency/the Banggara will post a report on this link (<http://www.dpr.go.id/akd/index/id/Laporan-Badan-Anggaran>). Budget amendment proposal usually comes from government.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, a committee examined in-year implementation on at least three occasions during a fiscal year, and it published reports with findings and recommendations.

Comments: The sector committee of legislature examined in-year implementation of the budget at least 3 occasions and it published reports. We can find the reports in the link below: Commission I: Defense, Foreign Affairs, Communication and Information, Intelligence

<http://www.dpr.go.id/akd/index/id/Risalah-Rapat-Komisi-I> Commission II : Domestic, state Secretariat, Elections

<http://www.dpr.go.id/akd/index/id/Risalah-Rapat-Komisi-II> Commission III: Law, HAM, Security <http://www.dpr.go.id/akd/index/id/Risalah-Rapat-Komisi-III>

Commission IV : Agriculture, Food, Maritime, Forestry <http://www.dpr.go.id/akd/index/id/Risalah-Rapat-Komisi-IV>

<http://dpr.go.id/berita/detail/id/22093/t/Komisi+IV+Apresiasi+Realisasi+Penyaluran+Rastra+oleh+Bulog>

<http://www.dpr.go.id/berita/detail/id/24969/t/Komisi+IV+Apresiasi+Realisasi+Penyaluran+Rastra>

<http://dpr.go.id/berita/detail/id/23607/t/javascript>; Commission V: Infrastructure, Transportation <http://www.dpr.go.id/akd/index/id/Risalah-Rapat-Komisi-V>

Commission VI : Industry, Investment, Business competition <http://www.dpr.go.id/akd/index/id/Risalah-Rapat-Komisi-VI> Commission VII :

Energy, Research and Technology, Living environment <http://www.dpr.go.id/akd/index/id/Laporan-Singkat-Komisi-VII> Commission VIII: Religion,

Social <http://www.dpr.go.id/akd/index/id/Risalah-Rapat-Komisi-VIII> Commission IX : Health, Labour <http://www.dpr.go.id/akd/index/id/Risalah-Rapat-Komisi-IX>

Commission X : Education, Sports, History <http://www.dpr.go.id/akd/index/id/Risalah-Rapat-Komisi-X>

<http://www.dpr.go.id/berita/detail/id/25443/t/Komisi+X+Apresiasi+Perkembangan+Pariwisata+Sulut> Commission XI : Finance, Banking

<http://www.dpr.go.id/akd/index/id/Risalah-Rapat-Komisi-XI>

Researcher Response

thank you for the GR. I agree to change the score to A

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:

a. The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, and it

does so in practice.

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](http://www.bpk.go.id/assets/files/storage/2013/12/file_storage_1386152419.pdf)

Comment:

Peer Reviewer

Opinion: Agree

Comments: Shifting budget between ministries requires approval from parliament. Shifting budget within a ministry (between units within the ministry) requires approval from MoF and Bappenas. In case of shifting budget between ministries or in case of budget surplus or deficits, government may submit an amendment proposal in the mid of budget year...usually sometime between June and September. And then the parliament will discuss the proposal... It did not take place in 2018. But in 2017, there was an amendment. The discussion of the amendment proposal took place in parliament on 27 July 2017 (see: <http://www.dpr.go.id/dokakd/dokumen/BANGGAR-36-f003ad83e50c5836b0c12d9333b29699c.pdf>)

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:

a The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, and it does so in practice.

Source:

In Law No. 17/2003 concerning State Finance in article 12 paragraph (4) it is stated "In the event that the budget is estimated to be surplus, the Central Government may submit a plan use of budget surpluses to the House of Representatives "

in this case, it can be said that there is an obligation for executives to request legislative approval in terms of the use of excess income.

Link of law could be seen here [http://www.bpk.go.id/assets/files/storage/2013/12/file\\_storage\\_1386152419.pdf](http://www.bpk.go.id/assets/files/storage/2013/12/file_storage_1386152419.pdf)

Comment:

Peer Reviewer

Opinion: Agree

Comments: I think the answer and explanation are clear. Government may submit an amendment proposal in the mid of budget year...usually sometime between June and September. And then the parliament will discuss the proposal... It did not take place in 2018. But in 2017, there was an amendment and the discussion of the amendment proposal took place in parliament on 27 July 2017 (see: <http://www.dpr.go.id/dokakd/dokumen/BANGGAR-36-f003ad83e50c5836b0c12d933b29699c.pdf>)

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:**

a. The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below the enacted levels in response to revenue shortfalls or other reasons, and it does so in practice.

**Source:**

In Law No. 17/2003 concerning State Finance in Article 12 paragraph (3), it is stated that in the event that the budget is estimated to be a deficit, funding sources are determined to cover the deficit in the Law on the State Budget.

in this case, it can be said that there is an obligation for executives to request legislative approval in terms of the use of excess income.

link of the regulation could be seen here [http://www.bpk.go.id/assets/files/storage/2013/12/file\\_storage\\_1386152419.pdf](http://www.bpk.go.id/assets/files/storage/2013/12/file_storage_1386152419.pdf)

**Comment:**

Peer Reviewer

Opinion: Agree

Comments: My comment is the same. Government may submit an amendment proposal in the mid of budget year...usually sometime between June and September. And then the parliament will discuss the proposal... It did not take place in 2018. But in 2017, there was an amendment and the discussion of the amendment proposal took place in parliament on 27 July 2017 (see: <http://www.dpr.go.id/dokakd/dokumen/BANGGAR-36-f003ad83e50c5836b0c12d933b29699c.pdf>)

Government Reviewer

Opinion: Agree

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 the legislature review it. This question does not apply to the legislative scrutiny of in-year implementation of the Enacted Budget during the relevant budget execution period, which is assessed separately. Also, the question is asking specifically about the SAI's annual*

report on the execution of the budget, not about other audit reports that the SAI may produce. (This is the Audit Report used for responding to Question 98.)

To answer "a," a legislative committee must have examined the annual Audit Report within three months of it being released by the SAI, and then published a report (or reports) with findings and recommendations. (Note that the three-month period should only take into account time when the legislature is in session.)

Answer "b" applies when the committee examines it within six months of it being released (but more than three months), and then published a report with its findings and recommendations. Choose "c" if a committee examined the annual Audit Report more than six months after it became available or it did not publish any report with findings and recommendations. Answer "d" applies where no committee examined the annual Audit Report.

If the answer is "a" or "b," please specify the name of the committee and when it reviewed the Audit Report, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation. Answers "a," "b," or "c" may be selected if the Audit Report is produced by the SAI but not made publicly available.

Answer:

d. No, a committee did not examine the Audit Report on the annual budget.

Source:

ARTICLE 18 Law Number 15 of 2004 concerning Management and Responsibility Examination  
Responsibility for State Finance mandates the BPK to submit an Overview of Semester Examination Results (IHPS) to the institution representatives, presidents, and regional heads no later than 3 (three) months after end of the semester concerned. (link of law is here [http://www.bpk.go.id/assets/files/storage/2013/12/file\\_storage\\_1386158654.pdf](http://www.bpk.go.id/assets/files/storage/2013/12/file_storage_1386158654.pdf))

But, i could not find any prove that committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI).

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

Under the constitution, the selection of BPK members (SAI) is the authority of the DPR (Legislative). This is stipulated in Article 23F of the 1945 Constitution that BPK members are elected by the DPR by taking into account the considerations of the Regional Representative Council (DPD). But the Chairperson and Deputy Chairperson of the BPK are elected from and by the BPK Members in the session of the BPK Members for a maximum period of 1 (one) month from the date of the inauguration of the BPK membership by the President (link of the constitution is here <http://jdih.pom.go.id/uud1945.pdf>)

The BPK has 9 members, with a composition of 1 Chairperson concurrently a member, 1 Deputy Chairperson concurrently a member, and 7 members. BPK members hold positions for 5 years, after which they can be re-elected for one term.

Comment:

Parliament is only involved in the selection of SAI commissioners, and then the president inaugurates it. The Chairperson and Deputy Chairperson of the BPK are selected by the commissioner members as stated in the following provisions: Article 4 paragraph (2) and Article 15 of Law Number 15 of 2006 concerning the Supreme Audit Board. (<http://bandung.bpk.go.id/files/2009/03/UU-15-Tahun-2006.pdf>)

Article 15 states:

- \* The BPK leadership consists of a chairman and a vice chairman.
- \* The Chairperson and Deputy Chairperson of the BPK are selected from and by the BPK Members in the session of the BPK Members for a maximum period of 1 (one) month from the date of the inauguration of the BPK membership by the President.
- \* The session of the BPK Members for the selection of the BPK leaders as referred to in paragraph (2) is led by the oldest BPK members.
- \* The election of the Chairperson and Deputy Chairperson as referred to in paragraph (2) and paragraph (3) shall be conducted by deliberation to reach consensus, and if consensus is not reached, the election shall be conducted by voting.

Peer Reviewer

Opinion: Agree

Comments: the explanation are sufficient

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:

in Law No. 15/2006 concerning the Supreme Audit Agency (BPK / SAI) article 17 it is stated that the Chairperson, Deputy Chairperson and / or BPK Members can be dismissed with respect or not with respect from BPK membership.

and in 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.

in 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

link of the Law is here <http://bandung.bpk.go.id/files/2009/03/UU-15-Tahun-2006.pdf>

Comment:

Under the situations in Article 19, the parliament needs to approve the President's decision, so answer "A" applies.

Peer Reviewer

Opinion: Agree

Comments: the explanation are clear

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:

in Article 35 Law no 15/2006 on SAI

(1) The BPK budget is borne by a separate portion of the budget in the Budget State Revenues and Expenditures.

(2) The budget as referred to in paragraph (1) shall be submitted by the BPK to DPR to be discussed in the preliminary talks on the draft State Budget.

(3) The results of the discussion as referred to in paragraph (2) shall be submitted to Minister of Finance as material for drafting the Draft Law about the State Budget.

link of the Law is here <http://bandung.bpk.go.id/files/2009/03/UU-15-Tahun-2006.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: correct

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:

Yes, on Article 31 Law No 15/2006 on SAI

(1) The BPK and / or the Examiner carry out inspection tasks freely and independent.

(2) The BPK is obliged to develop a state financial audit standard.

(3) In order to maintain freedom and independence as intended in paragraph (1), the BPK and / or the Examiner are obliged to:

a. carry out checks in accordance with the Financial Inspection Standards Country;

b. comply with the examiner's code of ethics; and

c. carry out a quality control system.

Comment:

According to Supreme Audit Board law article 9 verse 1 point a, the supreme auditors (BPK) are able to decide which audits it wishes to take.

However, according to the Third Amendment of Law on Taxation Procedures article 34 verse 3, supreme auditors would require permission from Ministry of Finance if they would like to investigate tax-related information. This limitation is a problem according to Section 20 of Lima Declaration.

Peer Reviewer

Opinion: Agree

Comments: the explanation are sufficient

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:

Article 33 in Law no. 15/2006 on SAI is stated:

(1) To guarantee the quality of management checks and responsibilities state finance by the BPK in accordance with the standards, the control system the quality of the BPK is reviewed by the financial audit bodies of other countries that become member of the world financial audit organization.

(2) Other state financial audit bodies as referred to in paragraph (1) appointed by the BPK after obtaining the DPR's consideration.

the last peer review is in 2014 as we can see in this link [http://www.bpk.go.id/assets/files/attachments/attach\\_page\\_1399279800.pdf](http://www.bpk.go.id/assets/files/attachments/attach_page_1399279800.pdf)

Comment:

Peer Reviewer  
Opinion: Agree

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:

based on news from the media, I found that during the 2017-2018 period, the BPK (Indonesian SAI) visited the Legislature 3 times to report the audit findings to PT. Pelindo (one of state enterprise) which harms state finances.

"Previously, in the period of 2017-2018, the BPK also submitted three other Investigative Audit Results concerning PT Pelindo II. First, the extension of business cooperation with PT Jakarta International Container Terminal (JICT) with an indication of state financial losses to PT Pelindo II amounting IDR 4.08 trillion." (<https://news.detik.com/berita/d-4229047/ke-dpr-bpk-lapor-audit-pelindo-ii-yang-rugikan-negara>)

<https://money.kompas.com/read/2017/06/13/170024726/bpk.temukan.indikasi.kerugian.negara.pada.pt.pelindo.ii.rp.4.08.triliun>

<https://www.medcom.id/foto/news/Rb1ZPeAk-bpk-laporkan-audit-pelindo-ii-yang-rugikan-negara-rp-1-86-t>

Comment:

Peer Reviewer  
Opinion: Disagree  
Suggested Answer:

c. Rarely (i.e., once or twice).

Comments: I checked the list of releases in the BPK website, and rarely seen any news of BPK testifies in the parliament (<https://www.bpk.go.id/archive/news/siaran-pers-63/>)

Government Reviewer  
Opinion: Agree

Researcher Response

i have cited 3 media report as my comment but for only one case of PT Pelindo. I change my score to 'C' and agree with the PR

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](https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf).*

*Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in the formulation of the annual budget, including annual pre-budget discussions. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as spending and tax policy, funding and revenue levels, and macro-fiscal planning.*

*To answer "a," the executive must use open participation mechanisms that involve the public in the formulation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government officials. Examples include public meetings and online deliberative exchanges.*

*Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.*

*Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:*

*1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.*

*and/or*

*2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.*

*In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that the all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.*

*Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.*

*The researcher must present evidence to support selection of a "c" response.*

*Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.*

Answer:

c. Yes, the executive uses participation mechanisms during the budget formulation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).

Source:

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).

The following link explains public consultation between Parliament and local government in drafting the 2019 RAPBN  
<http://www.dpr.go.id/berita/detail/id/22944/t/Banggar+DPR+Terima+Konsultasi+DPRD+Pesisir+Selatan>

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. The requirements for a "c" response or above are not met.

Comments: Correct me if i am wrong, I do not aware of any form of participatory process in the budgeting of central government. Indeed, there are some evidence of participatory processes took place in planning and budgeting of local government. but not at central. And the link provided by the researcher is not about participation. It is about consultation of local parliament member (regency of Pesisir Selatan) to budget agency of central parliament.

Government Reviewer  
Opinion: Agree

Researcher Response

i agree with the PR. the link is shown the consultation between Parliament with local government, so The requirements for a "c" response or above are not met. i will change my score to D

IBP Comment

During a cross-country consistency check, this score is revised from D to C based on the researcher's response to Q126. That response says: Community participation in the National Development Planning System in Indonesia is guaranteed under Law No. 25/2004 (<http://www.bappenas.go.id/id/data-dan-informasi-utama/produk-hukum-peraturan-perundangan/undang-undang/uu-no25-tahun-2004-tentang-sistem-perencanaan-pembangunan-nasional-sppn/>) In this law, development planning is carried out through development planning consultations (Musrenbang) conducted from the village to the national level. The results of the musrenbang will be the material in the preparation of the Government Work Plan (RKP) and RKP which will become a reference in drafting the RAPBN (EBP). IBP confirms a score of C for this mechanism, even though it does not involve direct input into the national budget, the Musrenbang is also meant to inform the programs and projects which ultimately inform national workplan drafted by the Planning Agency (bottom up) and sectoral budget ceilings. This qualifies as a C score for this question, as per OBS methodology. In addition, IBP acknowledges the 'Budget Goes to Campus' events that are held by the MoF, although they are not used to be scoring this question because the news reports show the MoF providing information about the process, but not asking for direct input into budget formulation for the coming fiscal year: <http://www.anggaran.depkeu.go.id/dja/edef-konten-view.asp?id=1353>

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 vulnerable and underrepresented communities and/or civil society organizations 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:

Community participation in the National Development Planning System in Indonesia is guaranteed under Law No. 25/2004 (<http://www.bappenas.go.id/id/data-dan-informasi-utama/produk-hukum-peraturan-perundangan/undang-undang/uu-no25-tahun-2004-tentang-sistem-perencanaan-pembangunan-nasional-sppn/>) In this law, development planning is carried out through development planning consultations (Musrenbang) conducted from the village to the national level. The results of the musrenbang will be the material in the preparation of the Government Work Plan (RKP) and RKP which will become a reference in drafting the RAPBN (EBP).

But in the budgeting process: starting from PBS, EBP, to the EB, we did not find any special mechanism involving the community especially individuals and/or CSOs representing vulnerable and underrepresented parts of the population in the formulation of the annual budget.

Comment:

Peer Reviewer  
Opinion: Agree

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.*

*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:**

c. The executive's engagement with citizens covers at least one (but less than three) of the above-mentioned topics.

**Source:**

We did not find any information regarding public engagement carried out by the executive at the time of the preparation of the State Budget. FITRA itself as one of the organizations concerned with budget issues has never been specifically involved in the process of APBN drafting carried out by the executive.

**Comment:**

Budget formulation is still closed to citizens. The Ministry of Finance holds discussions with some university experts, but these are very limited.

**Peer Reviewer**

Opinion: Agree

Comments: I need not to add more comment here

**Government Reviewer**

Opinion: Disagree

Suggested Answer:

b. The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics.

Comments: Public engagement in the formulation process in Indonesia only existed in national Musrenbang process. A limited number of public were usually invited at the multilateral meetings of national Musrenbangnas event. Both events discuss all aspects of government work plan for the following fiscal year which includes both financial and non-financial data. Although complete documentation for the event could not be found, government have provided a presentation talking points performed at the multilateral meetings and national Musrenbangnas event in 2018, which can be found at link (1) Each slide presentation at link (1) could contain information related to several key topics required to answer this question. To summarize, the titles of the presentations which are relevant for this question are: 1) "Prioritas Nasional Reformasi Fiskal" or National Priority for Fiscal Reform 2) "Prioritas Nasional Pembangunan Industri" or National Priority for Industry Development 3) "Prioritas Nasional Pembangunan Perkotaan" or National Priority for Urban Development 4) "Prioritas Nasional Pendidikan" or National Priority for Education 5) "Prioritas Nasional Pembangunan Desa dan Kawasan Perdesaan" or National priority for villages and rural development 6) "Prioritas Nasional Konektivitas Nasional" or National Priority for national connectivity 7) "Prioritas Nasional Pemerataan Antarkelompok Pendapatan" or National Priority for Equalization of Income Groups 8) "Prioritas Nasional Perumahan dan Pemukiman" or National Priority for Housing and Settlement 9) "Prioritas Nasional Daerah Perbatasan" or National Priority for Border Region 10) "Prioritas Nasional Kesehatan" or National Priority for Health 11) "Prioritas Nasional Pembangunan Pariwisata" or National Priority for Tourism Development 12) "Paparan Menteri PPN/Kepala Bappenas" or Presentation from Minister of National Development Planning 13) "Paparan Wakil Menteri Keuangan" or Presentation from Deputy Minister of Finance

**IBP Comment**

During an IBP review, the score for this question is revised from D to C based on the feedback of the government and confirmation of the Musrenbang as the mechanism for public direct input into the budget process in Q125. The mechanism covers social spending policies and public services.

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](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:

We did not find a mechanism for public participation prepared by the government in providing input on the implementation of budget implementation monitoring other than the websites below.

The government also has a complaint channel known as "LAPOR" (<https://www.lapor.go.id/>) which is managed by the Indonesian Ombudsman - Presidential Staff Office - Ministry of Empowerment of State Civil Apparatus, but this channel is only for reporting cases of public service. Note that it does not have specific reporting requests on budget issues, but budget issues could potentially be reported.

Comment:

On the Ministry of Finance website, we see a "contact us" (<https://www.kemenkeu.go.id/>) (feature but after we check, the feature is a feature to request information services).

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. The requirements for a "c" response or above are not met.

Comments: for the explanation provided by the researcher and the comment, it seem that the answer D fits better

Government Reviewer  
Opinion: Agree

Researcher Response

We counted the 'LAPOR' as reporting mechanisms, because it can cover budget execution topics, as an 'ad-hoc' mechanisms and scored it as a "C"

IBP Comment

The peer reviewer and researcher's comments are noted. During an IBP consistency check, however, the score is revised from C to B, recognizing 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. The most common complaints shown on LAPOR are infrastructure, civil service staffing, and National Health Care, all of which have budgetary implications.

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 vulnerable and underrepresented community and/or civil society organizations 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:

The government has a complaint channel known as "LAPOR" (<https://www.lapor.go.id/>) which is managed by the Indonesian Ombudsman - Presidential Staff Office - Ministry of Empowerment of State Civil Apparatus, but this channel is only for reporting cases of public service.

There is no effort made by the government to ensure vulnerable groups have access to this mechanism.

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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.

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:

Through a news story on the Ministry of Finance website ( <http://www.anggaran.depkeu.go.id/dja/edef-konten-view.asp?id=1353> ), we found a link explaining about the Budget Goes To Campus (BGTC). We think, this BGTC is one of the ways the government engages with the community but in a limited scope, namely students and academics. But this forum does not refer to specific issues intended by OBS

Comment:

The LAPOR mechanism covers the delivery of public services (<https://www.lapor.go.id/>).

Peer Reviewer

Opinion: Agree

Comments: evidence of citizen engagement in budget implementation is difficult to find.

Government Reviewer

Opinion: Agree

Researcher Response

we scored this as C because the LAPOR mechanism covers the delivery of public services

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:

through a news story on the Ministry of Finance website ( <http://www.anggaran.depkeu.go.id/dja/edef-konten-view.asp?id=1353> ) , we found a link explaining about the Budget Goes To Campus (BGTC). We think, this BGTC is one of the ways the government engages with the community but in a limited scope, namely students and academics. But this forum does not refer to specific issues intended by OBS.

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. The requirements for a "c" response or above are not met.

Comments: I cannot find any information regarding citizen engagement in budget formulation and implementation at national level. Even in the legal procedure of planning and budgeting, bottom up approach through the Musrenbang has only allow citizen participation up to provincial level ( and also those invited) Furthermore, the explanation provided by the researchers doesnt fit the question. Thus I prefer D for the answer

Government Reviewer

Opinion: Agree

Researcher Response

i think, since 2018 it has been changes especialy on musrenbang process. as we can see in Bappenas link <https://musrenbangnas.bappenas.go.id/>, they publish many information about MUSrenbang National and also they give a link to register online and participate in Musrenbang. on budget formulation, MoF has published many data online but, there only a limited are for public to participaten on budget formulation. so, i will change the score to B some link of Musrenbang 2018 <https://economy.okezone.com/read/2018/04/30/320/1892753/presiden-buka-musrenbangnas-bappenas-rencana-kerja-2019-kuat> <https://www.bappenas.go.id/id/berita-dan-siaran-pers/fkp-penyusunan-rancangan-awal-rkp-2019-keberhasilan-pembangunan-nasional-keberhasilan-kolektif-pemerintah-dan-partisipasi-masyar/>

IBP Comment

During an IBP review, the score for this question is revised from B to C. Despite the information online available the Musrenbang process, there is little information explaining how the inputs from the process will be used by the national government to inform the national budgeting process. Similarly for the LAPOR reporting mechanism, it is not clear how the feedback on budget execution would be used by specific departments and agencies. For that reason, the score of C is appropriate.

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:

Through a news story on the Ministry of Finance website ( <http://www.anggaran.depkeu.go.id/dja/edef-konten-view.asp?id=1353> ), we found a link explaining about the Budget Goes To Campus (BGTC). We think, this BGTC is one of the ways the government engages with the community but in a limited scope, namely students and academics. But this forum does not refer to specific issues intended by OBS

Comment:

The executive does not provide the public with such feedback.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

The researchers response of D is confirmed, however this is in relation to the national Musrenbang process assessed in related questions (Q125). There is no information or report available on how the Musrenbang process has been used to change budget planning at the national level.

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:

d. The requirements for a "c" response or above are not met.

Source:

We did not find a mechanism for public participation prepared by the government in providing input on the implementation of budget implementation monitoring.

On the Ministry of Finance website, we see a "contact us" (<https://www.kemenkeu.go.id/>) (feature but after we check, the feature is a feature to request information services.

In addition, the government also has a complaint channel known as "LAPOR" (<https://www.lapor.go.id/>) which is managed by the Indonesian Ombudsman - Presidential Staff Office - Ministry of Empowerment of State Civil Apparatus, but this channel is only for reporting cases of public service.

Comment:

We found no mechanism by which the executive provided information to the public about how citizen input was used to help monitor the implementation of the annual budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

Comment:

Indonesia's PFM law has some information about the budget cycle, however it does not provide specific dates and therefore doesn't qualify as a budget calendar: See p. 20-25 <http://www.anggaran.depkeu.go.id/content/publikasi/buku%20alokasi%20belanja%20KL.pdf>

Since there is no budget calendar, or timetable for the formulation of the budget, this question is B.

Peer Reviewer

Opinion: Agree

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 – 135 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](https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf)

To answer "a," a line ministry must use open participation mechanisms that involve the public in the formulation or implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings and online deliberative exchanges.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation or implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which a line ministry seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if a line ministry has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) A line ministry consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the line ministry determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that the all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

The researcher must present evidence to support selection of a "c" response.

Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

We did not find any news on the Line Ministry websites that explained the existence of a public consultation forum conducted by line ministries in the formulation and implementation of the budget. some of the news about public participation that we found on the ministry's website was only on policy discussions, for example in the Ministry of Public Works and Public Housing (Ministry of Public Works) did public consultation on regulation but not on budget formulation and implementation. <https://www.pu.go.id/berita/view/15996/lanjutkan-amanat-uu-jasa-konstruksi-ditjen-bina-konstruksi-kementerian-pupr-laksanakan-konsultasi-publik-rancangan-peraturan-pemerintah> (Continue the Mandate of the Construction Services Law, Directorate General of Construction Management of the Ministry of Public Works and Public Works Conducts Public Consultation on Draft Government Regulations)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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 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.*

*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)*

*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:

In parliament there is a public mechanism of participation which is referred to as a hearing. In this hearing, the public could submit input to the DPR about the problems they faced. But as far as the observations we made, we did not find any news on the parliament's website about meeting with community at the time of budget formulation of the annual budget (pre-budget and/or approval stages).

Some of the news on the parliamentary website is only related to general issues. While some are related to budget issues, it is not evident that these hearings accept public input. ( <https://wikidpr.org/rangkuman/evaluasi-daya-serap-apbn-tahun-2017-dan-persiapan-pelaksanaan-apbn-tahun-2018-rdpu-komisi-10-dengan-kepala-perpusnas-ri-> )

Comment:

Note this is a change in score from OBS 2017, when the researcher noted that by law, the legislature could invite members of the public to testify.

However, since this does not appear to happen in practice the score here is now D.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

Comments: The public can attend this meeting (without invitation process) or join from a live broadcast. However, no testimony from the public is allowed at those meeting.

Researcher Response

by law, the legislature could invite members of the public to testify. However, since this does not appear to happen in practice. Attend the meeting without have any right to speak is not a public participation.

IBP Comment

The score of D is confirmed for this question. While the public can attend meetings between the executive and legislature, they cannot provide any input during this forum and no members of the public or civil society are invited to testify. Furthermore, since there is no other way for the public to provide input into these forums, these meetings do not meet the standard for a C response. The score is therefore confirmed as D.

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.*

*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:

we found many news media links about public consultations/hearing conducted by parliament, but unfortunately the public consultation/hearing was only attended by relevant ministries or agencies. there are no records that prove the presence of the community in the process.

We assess public consultation but do not justify the community in accordance with the principles of public participation in this study.

some of the link are :

1. <https://www.bapeten.go.id/berita/rdp-komisi-vii-penetapan-anggaran-2019-141214> (public consultation between parliament and Misnistry of research, technology, and higher education)
2. [http://www.komisiyudisial.go.id/frontend/news\\_detail/738/bahas-anggaran-ky-rdp-dengan-komisi-iii-dpr](http://www.komisiyudisial.go.id/frontend/news_detail/738/bahas-anggaran-ky-rdp-dengan-komisi-iii-dpr) (hearing between parliament and Yudicial Commission)
3. <https://www.bmkg.go.id/berita/?p=rapat-dengar-pendapat-pembahasan-rka-bmkg-tahun-anggaran-2019&lang=ID>

Comment:

Peer Reviewer

Opinion: Agree

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 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:

we found many news media links about public consultations/hearing conducted by parliament, but unfortunately the public consultation/hearing was only attended by relevant ministries or agencies. there are no records that prove the presence of the community in the process. We assess public consultation but do not justify the community in accordance with the principles of public participation in this study.

some of the link are :

1. <https://www.bapeten.go.id/berita/rdp-komisi-vii-penetapan-anggaran-2019-141214> (public consultation between parliament and Misnistry of research, technology, and higher education)
2. [http://www.komisiyudisial.go.id/frontend/news\\_detail/738/bahas-anggaran-ky-rdp-dengan-komisi-iii-dpr](http://www.komisiyudisial.go.id/frontend/news_detail/738/bahas-anggaran-ky-rdp-dengan-komisi-iii-dpr) (hearing between parliament and Yudicial Commission)
3. <https://www.bmkg.go.id/berita/?p=rapat-dengar-pendapat-pembahasan-rka-bmkg-tahun-anggaran-2019&lang=ID>

Comment:

Peer Reviewer

Opinion: Agree

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 legislative are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.*

*A key constitutional role of the legislature in almost all countries is to oversee the government's management of public resources. While the Supreme Audit Institution is responsible for checking the government's accounts and publishing the outcome of their audits, for accountability purposes it is essential that the legislature reviews and scrutinizes those reports, and checks on whether the executive is taking the appropriate corrective actions based on the Supreme Audit Institution's recommendations.*

*Holding public hearings to review audit findings allows the public to learn more about how the government has managed its resources for the budget years that*

have ended, and demand accountability in case of mismanagement and irregularities. Reviewing and discussing those reports in public is therefore a key responsibility of a legislature.

Please note that by "Audit Report" we refer to the same audit report assessed in the transparency section of this Survey, i.e., one of the eight key budget documents that all governments (in this case, the Supreme Audit Institution) must produce, according to best practice.

Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) have put in place and using to allow the public to participate in their deliberations on the Audit Report.

Mechanisms through which members of the public reach out to individual members of parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.

To answer "a," the national legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).

Answer "b" should be selected if the following applies:

- The legislature holds public hearings on the budget;
- No testimony is allowed from the public; BUT
- There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.

Answer "c" should be selected if the following applies:

- The legislature holds public hearings on the budget;
- No testimony is allowed from the public;
- No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, BUT
- The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the Audit Report.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

we found many news media links about public consultations/hearing conducted by parliament, but unfortunately the public consultation/hearing was only attended by relevant ministries or agencies. there are no records that prove the presence of the community in the process. We assess public consultation but do not justify the community in accordance with the principles of public participation in this study.

some of the link are :

1. <https://www.bapeten.go.id/berita/rdp-komisi-vii-penetapan-anggaran-2019-141214> (public consultation between parliament and Misnistry of research, technology, and higher education)
2. [http://www.komisiyudisial.go.id/frontend/news\\_detail/738/bahas-anggaran-ky-rdp-dengan-komisi-iii-dpr](http://www.komisiyudisial.go.id/frontend/news_detail/738/bahas-anggaran-ky-rdp-dengan-komisi-iii-dpr) (hearing between parliament and Yudicial Commission)
3. <https://www.bmkg.go.id/berita/?p=rapat-dengar-pendapat-pembahasan-rka-bmkg-tahun-anggaran-2019&lang=ID>

Comment:

Peer Reviewer

Opinion: Agree

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).

Answer:

a. Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program.

Source:

we can not find any 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). the link of SAI (Indonesia - BPK) is <http://www.bpk.go.id/id>.

Comment:

The State Audit Board/BPK has an online form where the public can provide complaints and/or suggestions to State Audit Board (<http://www.bpk.go.id/formpage/complaints>) However, the complaint form does not specifically ask for input into the audit program.

Peer Reviewer

Opinion: Agree

Comments: Yes, the BPK has an online complain form (<http://www.bpk.go.id/formpage/complaints>). It even has a dedicate android app, SIPADU, to receive reports from citizen (<https://play.google.com/store/apps/details?id=go.id.bpk>) Yet, there is no guarantee the BPK will follow up the reports/complain

Government Reviewer

Opinion: Agree

Researcher Response

BKP has a link <http://www.bpk.go.id/formpage/complaints> and till now the link is still exist. so "A'score

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:

The Public Information Management Center (PPID) publishes the following reports: <https://e-ppid.bpk.go.id/page/lp/laporan-tahunan-pik>

Comment:

See this report published in 2018 on 2017 public information activities:

[https://e-ppid.bpk.go.id/uploads/lp/file\\_storage\\_1522812872.pdf](https://e-ppid.bpk.go.id/uploads/lp/file_storage_1522812872.pdf)

it includes a summary in section 2 on Community Complaint Services.

Peer Reviewer

Opinion: Agree

Comments: please refer the link in the comment ([https://e-ppid.bpk.go.id/uploads/lp/file\\_storage\\_1522812872.pdf](https://e-ppid.bpk.go.id/uploads/lp/file_storage_1522812872.pdf)). There is a list of complains and which section of the BPK respond it

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:

we can not find any formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.). the link of SAI (Indonesia - BPK) is <http://www.bpk.go.id/id>.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree