

International Budget Partnership
OPEN BUDGET QUESTIONNAIRE

INDONESIA

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International Budget Partnership
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Section One: The Availability of Budget Documents

Table 1. Budget Year of Documents Used in Completing the Questionnaire

Please indicate the budget year of the document used to complete the questionnaire. If the document is not available to the public, please state, "Not Available."

Budget Documents Used in Completing the Questionnaire	
<i>As explained in the guide to the questionnaire, documents from a variety of fiscal years are referred to throughout the questionnaire. Please indicate below for which fiscal year responses to questions relating to each report or experience were based on.</i>	
	Budget Year Used
Pre-Budget Statement	2007
Budget Summary	2007
Executive's Budget Proposal	2007
Supporting Budget Documents	2007
Citizens Budget	not available
Enacted Budget	2007
In-Year Reports	2007
Mid-Year Report	2007
Year-End Report	2006
Audit Report	2006

Table 2. Key Budget Documents Used: Full Titles and Internet Links

Please provide the full title, date and Internet link for all documents to be cited in Sections 2 & 3.

If an Internet link is not available for the document, please indicate one of these three answers: “Not Produced,” “Produced but Not Available to the Public,” “Publicly Available, but Not on the Internet.”

Budget Document	Full Title, Date, and Internet Link
Pre-Budget Statement	<p>Government Action Plan was signed by the President and Head of Parliament Assembly (DPR), May 2006 Government Action Plan (Rencana Kerja Pemerintah)</p> <p><i>(Bahasa Indonesian only)</i></p> <p><i>BY 2007 Book 1</i> http://www.bappenas.go.id/index.php?module=Filemanager&func=download&pathext=ContentExpress/Perpres%2019%20RKP%202007/&view=RKP2007buku1.zip</p> <p><i>BY 2007 Book 2</i> http://www.bappenas.go.id/index.php?module=Filemanager&func=download&pathext=ContentExpress/Perpres%2019%20RKP%202007/&view=RKP2007buku2.zip</p>
Budget Summary	<p>Budget Summary (Data Pokok R-APBN) Released to the legislature August 16, 2006 http://www.anggaran.depkeu.go.id/content/07-01-10,%20Data%20Pokok%20APBN%202007%20-%20ina.pdf</p> <p><i>(English)</i> http://www.anggaran.depkeu.go.id/Content/Data%20Pokok%20APBN%202007%20-%20Eng.pdf</p>
Executive’s Budget Proposal	<p>Executive budget proposal (Rancangan Anggaran Pendapatan dan Belanja Negara-RAPBN) released to the legislature August 16, 2006 http://www.anggaran.depkeu.go.id/Content/07-04-24,NKdanUUAPBN2007.pdf</p>
Budget Document One in Support of the Executive’s Budget Proposal	<p>Budget Notes (Nota Keuangan) released to the legislature August 16, 2006 http://www.anggaran.depkeu.go.id/Content/07-04-UUAPBN2007.pdf</p>

Budget Document Two in Support of the Executive's Budget Proposal	
Budget Document Three in Support of the Executive's Budget Proposal	
Citizens Budget	Not Produced
Enacted Budget	APBN (Anggaran Pendapatan dan Belanja Negara), Enacted by November 2006 http://www.anggaran.depkeu.go.id/content/07-01-10,%20UU%20APBN%202007.pdf
In-Year Reports	Laporan Kuartal (Quarterly Reports) Realisasi APBN 2006 Produced and publicly available.
Mid-Year Review	Budget Realization 1 st Semester FY 2006 (Realisasi APBN Semester I 2006) Released July 7, 2006 http://www.perbendaharaan.go.id/modul/utama/index.php?id=1739 http://www.anggaran.depkeu.go.id/Content/07-07-06,%20Laporan%20Pemerintah%20tentang%20Pelaksanaan%20APBN%202007%20Semester%20I.pdf
Year-End Report	The BY2006 year-end report is available through the SAI website. http://www.bpk.go.id/doc/ikhtisar/lkpp2006/buku_1/LKPP_2006_280507.pdf
Audit Report	Laporan Keuangan Pemerintah Pusat FY 2005 audited report, Released June, 2006 http://www.unsrat.ac.id/hukum/uu/uu_46_2007.pdf
Other Documents	Not available
Relevant Ministries & Departments	Produced but Not Available to the Public

Table 3. Distribution of Documents Related to the Executive's Budget Proposal

DISTRIBUTION OF BUDGET DOCUMENTS						
<i>For the following reports, place "Yes" in the appropriate row below to indicate if the report is:</i>						
	Pre-budget	Executive's Budget Proposal				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
A. Not produced, even for internal purposes						Yes
B. Produced for internal purposes, but not available to the public					Yes	
C. Produced and available to the public, but only on request						
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)	Yes	Yes	Yes	Yes		
<i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them? For each characteristic, mark "Yes" if yes, "No" if no, or "NA" if Not Available.</i>						
	Pre-budget	Executive's Budget				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
1. The release date is known at least one month in advance	Yes	Yes	Yes	Yes	Yes	NA
2. Advance notification of release is sent to users, media	No	No	No	No	No	NA
3. Released to public same day as official release to media	Yes	Yes	Yes	Yes	No	NA
4. Available on the Internet free of charge	Yes	Yes	Yes	Yes	No	NA
5. Free print copies available, limited distribution	Yes	Yes	Yes	Yes	No	NA
6. Free print copies available, mass distribution	Yes	Yes	No	No	No	NA
7. Readily available outside capital and/or big cities [†]	No	No	No	No	No	NA
8. Written in more than one language	No	No	Yes	No	No	NA
9. News conference is held to discuss release	No	No	Yes	Yes	No	NA

*A budget summary should be a stand-alone document, which could include a budget speech or a separately published executive summary.

[†]Mark "Yes" if access by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.

Table 4. Distribution of the Enacted Budget and Other Reports

DISTRIBUTION OF ENACTED BUDGET AND OTHER REPORTS					
<i>For the following reports, place a “Yes” in the appropriate row below to indicate if the report is:</i>					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
A. Not produced, even for internal purposes					
B. Produced for internal purposes, but not available to the public					
C. Produced and available to the public, but only on request		Yes			Yes
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)	Yes		Yes	Yes	
<i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them? For each characteristic, mark “Yes” if yes, “No” if no, or “NA” if Not Available.</i>					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
1. The release date is known at least one month in advance	Yes	No	Yes	Yes	No
2. Advance notification of release sent to users, media	No	No	No	No	No
3. Released to public same day as official release to media	Yes	Yes	No	No	No
4. Available on the Internet free of charge	Yes	Yes	Yes	No	No
5. Free print copies available, limited distribution	Yes	Yes	Yes	Yes	Yes
6. Free print copies available, mass distribution	No	No	No	No	No
7. Readily available outside capital/big cities ⁺	No	No	No	No	No
8. Written in more than one language	No	No	No	No	No
9. News conference is held to discuss release	Yes	No	Yes	Yes	Yes

⁺Mark “Yes” if access is available by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.

Section Two: The Executive's Budget Proposal

Notes on abbreviations:

BY = budget year (year for which the budget proposals are being made)

BY+1 = one year beyond the budget year

BY-1 = one year before the budget year

Please mark your answer by placing the appropriate letter in the box to the right of the question. For all answers marked "not applicable/other," please provide a brief explanation indicating either why the answer choices provided are not applicable or why another response would be more appropriate.

The Executive's Budget Proposal	
Estimates for the Budget Year and Beyond	
<p>1. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ol style="list-style-type: none"> a. All expenditures are classified by administrative unit. b. Expenditures are classified by administrative unit, but some small units are not shown separately. c. Expenditures are classified by administrative unit, but a significant number of units are not shown separately. d. No expenditures classified by administrative unit are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> The expenditure by administrative unit classification is clearly stated in the budget document, see enacted budget document http://www.anggaran.depkeu.go.id/Content/07-04-24,NKdanUUAPBN2007.pdf, page 46-50.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> The page numbers given in the citation are incorrect. A correct citation to this question should read: See page 39-43; and perhaps easiest illustration of this is found in Table III.5 (p.44). More detailed information can be found in <i>Lampiran 6</i> (Annex 6). There are 73 Ministries/Institutions (Kementerian/Lembaga or K/L) in the 2007 budget split between the executive, legislature and judiciary. <i>Source:</i> Budget Notes (Nota Keuangan) FY 2007 http://www.anggaran.depkeu.go.id/Content/07-04-24,NKdanUUAPBN2007.pdf Three other budget entities exist, No. 61 for interest payments, No. 62 for subsidies and other transfers and No. 69 for other expenditures. No. 69 warrants particular attention because of its occasional inclusion of expenditures incurred by other administrative units. For example, in 2007 large salary increases were passed by the National House of Representatives for civil servants in the Ministry of Finance, Supreme Court and Supreme Audit Agency. The salary increase was tied to institutional reform. The cost associated with the increase salary was, however, reflected in section No.69 of the budget – albeit perhaps temporary – because of its introduction during the fiscal year.</p> <p><u>Peer Reviewer Two Comment:</u> Detail expenditures for all items of goods and services are described on the Government Unit Budget (RKA K/L).</p>	a

<p>2. Does the executive’s budget or any supporting budget documentation present expenditures for the budget year that are classified by functional classification?</p> <ol style="list-style-type: none"> a. All expenditures are classified by functional classification, and the categorization is compatible with international standards. b. All expenditures are classified by functional classification, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by function. d. No expenditures classified by function are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> the expenditure by functional classification in he budget document and the categorization is compatible with international standards, see enacted budget document http://www.anggaran.depkeu.go.id/Content/07-04-24,NKdanUUAPBN2007.pdf, page 51-52.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> The page numbers given in the citation are incorrect. A correct citation to this question should read: See page 100-103 for description for FY2007 with summary found in table IV.6 (p. 104). More detailed information, including breakdown into sub-functions, can be found in Appendix 7 (p.144-145). <i>Source:</i> Budget Notes (Nota Keuangan) FY 2007 http://www.anggaran.depkeu.go.id/Content/07-04-24,NKdanUUAPBN2007.pdf There are 11 functions of government expenditure in Indonesia in line with international standards. The main departure is in religious affairs, shown as an eleventh function rather than being included under “Recreation, Culture and Religion” as in Classification of Functions of Government (COFOG)/GFSM2001 nomenclatures, reflecting the importance of religious affairs in Indonesia. See 2005 Indonesia’s ROSC – Data Module http://www.imf.org/external/pubs/ft/scr/2005/cr05255.pdf, (p.29).</p> <p><u>Peer Review Two Comment:</u></p>	a
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<p>3. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by economic classification?</p> <ol style="list-style-type: none"> a. All expenditures are classified by economic classification, and the categorization is compatible with international standards. b. All expenditures are classified by economic classification, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by economic classification. d. No expenditures classified by economic classification are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> The expenditure by economic classification in the budget document and the categorization is compatible with international standards. See budget document http://www.anggaran.depkeu.go.id/Content/07-04-24,NKdanUUAPBN2007.pdf, page 32</p> <p><u>Comment:</u> Based on the Government Regulation Number 21/2004 the format of budget document as the unified budget, and step by step the budget document was formulated to the performanve based budgeting and medium term expenditure framework (MTEF)</p> <p><u>Peer Reviewer One Comment:</u> I agree with evaluation, however, the question here appears to be asking about economic classification of the budget document for the following fiscal year. It is not related to MTEF and performance budgeting as appears in the researcher's comment. The page numbers given in the citation are incorrect. A correct citation to this question should read: See page 82 for BY2007 with summary found in table IV.4 (p.101). More detailed information can be found in Appendix 5 (p.131). Indonesia's economic classification of the budget is divided into 8 main categories in line with international standards. These are: Compensation of employees (<i>Belanja Pegawai</i>), Use of goods and services (<i>Belanja Barang/Jasa</i>), Consumption of fixed capital (<i>Belanja Modal</i>), Interest (<i>Bunga Utang</i>), Subsidies (<i>Subsidi</i>), Grants (<i>Hibah</i>), Social benefits (<i>Bantuan sosial</i>) and Other expenses (<i>Belanja lain-lain</i>). <i>Source:</i> Budget Notes (Nota Keuangan) FY 2007 http://www.anggaran.depkeu.go.id/Content/07-04-24,NKdanUUAPBN2007.pdf</p> <p><u>Peer Reviewer Two Comment:</u></p>	a
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<p>4. Does the executive's budget or any supporting budget documentation present expenditures for individual programs for the budget year?</p> <ol style="list-style-type: none"> a. Program-level data are presented for all expenditures. b. Program-level data are presented for at least two-thirds of, but not all, expenditures. c. Program-level data are presented, but for less than two-thirds of expenditures. d. No program-level data are presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> Information on expenditures by programs (by ministry/institution) is provided in Annex 6 (p.132-143). In BY2007 total program expenditure equaled IDR 258 trillion out of total expenditure of IDR 504 trillion, or approximately 50%. <i>Source:</i> Budget Notes (Nota Keuangan) FY 2007 http://www.anggaran.depkeu.go.id/Content/07-04-24,NKdanUUAPBN2007.pdf</p> <p>More detailed information about information in each program is found within the respective RKA-KL (work plan and budget) for each respective ministry/institution. These are compiled by the Ministry of Finance in collaboration with Bappenas (State Development Planning Agency) and form the basis of budget discussion before the budget documentation is presented to the Parliament. This information, however, is not publicly available.</p> <p>The issue, however, remains as to what is classified as a program.</p> <p><u>Peer Reviewer Two Comment:</u> The expenditure detailing the program-level data is on the activity (project) level data. Such level is described on the RKA K/L which is not published publicly.</p>	<p>C</p>
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<p>5. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for a multi-year period (at least two years beyond the budget year)?</p> <p>a. Yes, multi-year estimates of aggregate expenditure are presented. b. No, multi-year estimates of aggregate expenditure are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u> See table III.4 in the budget document http://www.anggaran.depkeu.go.id/Content/07-04-24,NKdanUUAPBN2007.pdf, page 38</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> This question relates to the presentation of forward estimates in the budget documentation. Table III.4, however, presents a <i>historic</i> comparison of expenditure figures for BY2004, 2005 and 2006 (following mid-year revisions in both cases). [The error may have come from reference to the original response to the 2005 questionnaire]. For BY2007 aggregate expenditure figures are presented in table IV.3 (p.82). No forward estimates are presented. Source: Budget Notes (Nota Keuangan) FY 2007 http://www.anggaran.depkeu.go.id/Content/07-04-24,NKdanUUAPBN2007.pdf</p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
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<p>6. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <ol style="list-style-type: none"> a. Yes, multi-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative). b. Yes, multi-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs. c. Yes, multi-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs. d. No, multi-year estimates are presented for aggregate expenditure only, or they are not presented at all. e. Not applicable/other (please comment). <p><u>Citation:</u> see table III.1 in the budget document http://www.anggaran.depkeu.go.id/Content/07-04-24,NKdanUUAPBN2007.pdf, page 20</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> As was the case for the aggregate level, the detail of expenditure estimates is not presented at all. <i>Source:</i> Budget Notes (Nota Keuangan) FY 2007 http://www.anggaran.depkeu.go.id/Content/07-04-24,NKdanUUAPBN2007.pdf</p> <p><u>Peer Review Two Comment:</u></p>	d
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<p>7. Does the executive's budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the budget year?</p> <ol style="list-style-type: none"> All sources of tax revenue are identified individually. Sources of tax revenue amounting to at least two-thirds of, but not all, tax revenues are identified individually. Sources of tax revenue amounting to less than two-thirds of all tax revenues are identified individually. No sources of tax revenue are identified individually. Not applicable/other (please comment). <p><u>Citation:</u> see table III.1 in the budget document http://www.anggaran.depkeu.go.id/Content/07-04-24,NKdanUUAPBN2007.pdf, page 20</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> The page numbers given in the citation are incorrect. A correct citation to this question should read: See page 62-69 for description for BY2007 with summary found in table IV.2 (p.80). More detailed information can be found in Annex 2 (p.128). Indonesia identifies tax revenue in two main groupings, domestic (<i>Pajak dalam negeri</i>) and international trade (<i>Pajak perdagangan internasional</i>). Domestic tax revenues are divided into income tax (<i>pajak penghasilan</i>), capital gains tax (<i>pajak pertambahan nilai</i>), building and land tax (<i>pajak bumi dan bangunan</i>), (<i>bea perolehan hak atas tanah dan bangunan</i>), excise (<i>cukai</i>), and other tax (<i>pajak lainnya</i>). International trade tax is divided into (<i>bea masuk</i>) and (<i>pajak/pungutan ekspor</i>).</p> <p>Source: Budget Notes (Nota Keuangan) FY 2007 http://www.anggaran.depkeu.go.id/Content/07-04-24,NKdanUUAPBN2007.pdf</p> <p><u>Peer Reviewer Two Comment:</u></p>	a
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<p>8. Does the executive's budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the budget year?</p> <ol style="list-style-type: none"> a. All sources of non-tax revenue are identified individually. b. Sources of non-tax revenue amounting to at least two-thirds of, but not all, non-tax revenues are identified individually. c. Sources of non-tax revenues amounting to less than two-thirds of all non-tax revenue are identified individually. d. No sources of non-tax revenues are identified individually. e. Not applicable/other (please comment). <p><u>Citation:</u> see table IV.2 in the budget document http://www.anggaran.depkeu.go.id/Content/07-04-24,NKdanUUAPBN2007.pdf, page 79</p> <p><u>Comment:</u> Source of non-tax revenue (penerimaan negara bukan pajak) in the domestic revenue (penerimaan dalam negeri) i.e. natural resources revenue (penerimaan sumberdaya alam (SDA), profit sharing of the state owned enterprises (bagian laba BUMN, Badan Usaha Milik Negara), and the other of non-tax revenue.</p> <p><u>Peer Reviewer One Comment:</u> The page numbers given in the citation are incorrect. A correct citation to this question should read: See page 69-78 for description for BY2007 with summary found in table IV.2 (p.80). More detailed information can be found in Annex 3 (p.129). <i>Source:</i> Budget Notes (Nota Keuangan) FY 2007 http://www.anggaran.depkeu.go.id/Content/07-04-24,NKdanUUAPBN2007.pdf</p> <p><u>Peer Reviewer Two Comment:</u></p>	a
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<p>9. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of revenue presented for a multi-year period (at least two years beyond the budget year)?</p> <p>a. Yes, multi-year estimates of aggregate revenue are presented. b. No, multi-year estimates of aggregate revenue are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u> see table III.1 in the budget document http://www.anggaran.depkeu.go.id/Content/07-04-24,NKdanUUAPBN2007.pdf, page 20.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "b." This question relates to the presentation of forward estimates in the budget documentation. Table III.1, however, presents a <i>historic</i> comparison of revenue figures for BY2004, 2005 and 2006 (following mid-year revisions in both cases). For BY2007 aggregate revenue figures are presented in table IV.3 (p.82). No forward estimates are presented. Source: Budget Notes (Nota Keuangan) FY 2007 http://www.anggaran.depkeu.go.id/Content/07-04-24,NKdanUUAPBN2007.pdf</p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
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<p>10. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <ul style="list-style-type: none"> a. Yes, multi-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax). b. Yes, multi-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue. c. Yes, multi-year estimates are presented, but only for some individual sources of revenue. d. No, multi-year estimates are presented for aggregate revenue only, or they are not presented at all. e. Not applicable/other (please comment). <p><u>Citation:</u> See table III.4 in the budget document http://www.anggaran.depkeu.go.id/Content/07-04-24,NKdanUUAPBN2007.pdf, page 20.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> As was the case for the aggregate level, the detail of revenue estimates is not presented at all. A more appropriate response to this question would be “d.”</p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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<p>11. Does the executive's budget or any supporting budget documentation present data on the total government debt outstanding for the budget year?</p> <p>a. Yes, the data reflect the outstanding debt both at the start of the budget year and at the end of the budget year (and thereby reflect the net borrowing requirement of the budget).</p> <p>b. Yes, the data reflect the outstanding debt at the end of the budget year.</p> <p>c. Yes, the data reflect the outstanding debt at the start of the budget year.</p> <p>d. No, data on the outstanding debt are not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> see the budget statistic RAPBN 2007 http://www.anggaran.depkeu.go.id/content/07-01-10,%20Data%20Pokok%20APBN%202007%20-%20ina.pdf, page 10.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> Agree with evaluation though the source data is provided only from the budget summary and not the budget document as per the other responses. A correct citation to this question should read: See page 54-56 for written description of developments in the previous years with summary found in table III.8 (p.56). See page 114-119 for description for BY2007 with summary found in table IV.8 (p.119). More detailed information can be found in Annex 9 (p.147). <i>Source:</i> Budget Notes (Nota Keuangan) FY 2007 http://www.anggaran.depkeu.go.id/Content/07-04-24,NKdanUUAPBN2007.pdf Indonesia distinguishes between Domestic financing (<i>Pembiayaan dalam negeri</i>) and International financing (<i>Pembiayaan luar negeri</i>). The data is presented as changes in stocks during the fiscal year.</p> <p><u>Peer Reviewer Two Comment:</u></p>	a
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<p>12. Does the executive's budget or any supporting budget documentation present interest payments on the debt for the budget year?</p> <p>a. Yes, interest payments on the debt are presented. b. No, interest payments on the debt are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u> see table III.4 in the budget document http://www.anggaran.depkeu.go.id/Content/07-04-24,NKdanUUAPBN2007.pdf, page 3</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> A correct citation to this question should read: See page 54-56 for written description of developments in the previous years with summary found in table III.8 (p.56). See page 114-119 for description for BY2007 with summary found in table IV.8 (p.119). More detailed information can be found in Annex 9 (p.147). <i>Source:</i> Budget Notes (Nota Keuangan) FY 2007 http://www.anggaran.depkeu.go.id/Content/07-04-24,NKdanUUAPBN2007.pdf</p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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13. Does the executive's budget or any supporting budget documentation present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, currency denomination of the debt, or whether it is domestic and external debt) for the budget year?
- Yes, extensive information related to the composition of government debt is presented.
 - Yes, key additional information is presented, but some details are excluded.
 - Yes, some additional information is presented, but it lacks important details.
 - No, additional information related to the composition of government debt is not presented.
 - Not applicable/other (please comment).

Citation:

see table 10 and 11 in the budget statistic RAPBN 2007, the website is <http://www.anggaran.depkeu.go.id/content/07-01-10,%20Data%20Pokok%20APBN%202007%20-%20ina.pdf>, page 10-11.

Comment:

Peer Reviewer One Comment:

A more appropriate response to this question would be "c." Information is provided on whether the debt is domestic or external, but it does not include information about the interest rates on the debt, maturity profile of the debt, and currency denomination of the debt.

Furthermore, a correct citation to this question should read: See page 54-56 for written description of developments in the previous years with summary found in table III.8 (p.56). See page 114-119 for description for BY2007 with summary found in table IV.8 (p.119). More detailed information can be found in Annex 9 (p.147).

Source: Budget Notes (Nota Keuangan) FY 2007

<http://www.anggaran.depkeu.go.id/Content/07-04-24,NKdanUUAPBN2007.pdf>

Peer Reviewer Two Comment: Government of Indonesia also has some strategies related to debt management stated in the Budget Document, see page 121-124 Box IV.5 *Strategi Pengelolaan Utang Negara 2005-2009*,

<http://www.anggaran.depkeu.go.id/Content/07-04-24,NKdanUUAPBN2007.pdf>

Researcher Response: I understood PR one chose answer "c," because important details are lacking; but I chose the answer "b," because key additional information is presented, but some details are excluded. I agree with PR two's comment, that GOI has proposed the strategy of national debt management. For details, please see Annex 6 page 150, Account Code (Kode Rekening) 01.05 Pinjaman Pemerintah (government debt), 01.05.01. Program pembayaran bunga utang pemerintah (payment of government debt interest program) IDR 85.115 trillion and see Annex 7 page 157 B.II Pembayaran cicilan pokok utang Luar Negeri (LN)—payment of foreign debt.

IBP Comment: IBP editors chose answer "c" to maintain consistency with the criteria used for selecting answers across countries.

C

<p>14. Does the executive's budget or any supporting budget documentation present the macroeconomic forecast upon which the budget projections are based?</p> <ol style="list-style-type: none"> Yes, an extensive discussion of the macroeconomic forecast is presented, and key assumptions (such as inflation, real GDP growth, unemployment rate, and interest rates) are stated explicitly. Yes, the macroeconomic forecast is discussed and most of the key assumptions are stated explicitly, but some details are excluded. Yes, there is some discussion of the macroeconomic forecast (and/or the presentation of key assumptions), but it lacks important details. No, information related to the macroeconomic forecast is not presented. Not applicable/other (please comment). <p><u>Citation:</u> The macroeconomic forecast is presented in the government action plan (Rencana Kerja Pemerintah, RKP), see http://www.bappenas.go.id/index.php?module=Filemanager&func=download&path_ext=ContentExpress/Perpres%2019%20RKP%202007/&view=RKP2007buku1.zip, in Chapter 3 (Bab 3) gives detail information of the macroeconomic forecast</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> A correct citation to this question should read: See table I.1 (p.2) including GDP, annual growth, inflation, exchange rate (USD), government 3-month interest rate, international oil price, and Indonesia's oil production. Source: Budget Notes (Nota Keuangan) FY 2007 http://www.anggaran.depkeu.go.id/Content/07-04-24,NKdanUUAPBN2007.pdf</p> <p><u>Peer Reviewer Two Comment:</u></p>	a
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<p>15. Does the executive’s budget or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget (including expenditures, revenues, and debt)?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the impact of macroeconomic assumptions on the budget is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the impact of the major macroeconomic assumptions, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the impact of different macroeconomic assumptions on the budget is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The impact of the macroeconomic on the budget is presented, but not presented the impact of the budget on the public finance macroeconomic.</p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.” There is no discussion in the budget documentation about the impact of different macroeconomic assumptions on expenditures, revenues and debt.</p> <p><u>Peer Reviewer Two Comment:</u> There are macroeconomic projections, but it does not explain what the impact of macroeconomic performances, based on different scenarios, to the budget.</p>	<p>d</p>
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<p>16. Does the executive’s budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect expenditures?</p> <p>a. Yes, extensive information on the impact of policy proposals on expenditures is presented, including both a narrative discussion and quantitative estimates.</p> <p>b. Yes, information is presented, highlighting the impact of key policy proposals on expenditures, but some details are excluded.</p> <p>c. Yes, some information is presented, but it lacks important details.</p> <p>d. No, information on the impact of policy proposals on expenditures is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “b.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.” Information within the budget documentation does not highlight the impact of new policy proposals affect expenditures.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I chose my answer “b” because there is a statement at page 33-35 in the budget notes that some government policies affect the expenditures volume that in the last three year the average of government expenditures rose 23.5% per year, included the change of budget system as the implementation of Act No 17/2003 Keuangan Negara. There are three factors that affect the budget: (1) macro economic indicator especially government short-term financial instrument (SBI) interest rate and the rate exchange of rupiah; (2) the issuance of Government Debt Letter (Surat Utang Negara-SUN) as the debt management policy; (3) Debt buy back and debt switching policies.</p> <p>Budget allocation on government expenditures IDR 496 trillion (14% of GDP), see page 81.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” to maintain consistency with the criteria used for selecting answers across countries.</p>	<p>d</p>
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<p>17. Does the executive’s budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect revenues?</p> <p>a. Yes, extensive information on the impact of policy proposals on revenues is presented, including both a narrative discussion and quantitative estimates.</p> <p>b. Yes, information is presented, highlighting the impact of key policy proposals on revenues, but some details are excluded.</p> <p>c. Yes, some information is presented, but it lacks important details.</p> <p>d. No, information on the impact of policy proposals on revenues is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> see http://www.bappenas.go.id/index.php?module=Filemanager&func=download&pathext=ContentExpress/Perpres%2019%20RKP%202007/&view=RKP2007buku1.zip, page I-3-10</p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “a.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.” Information within the budget documentation does not highlight the impact of new policy proposals affect revenues. The government work plan (RKP) provides only very general statements that the government must implement the budget and thus do not represent policy proposals as defined within the question.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I chose my answer “a,” see page 60-78 for written description of revenue policy. More detailed information can be found in Table IV.2 (p.79)</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” to maintain consistency with the criteria used for selecting answers across countries.</p>	<p>d</p>
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Estimates for Years Prior to the Budget Year	
<p>18. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ol style="list-style-type: none"> a. All expenditures are classified by administrative unit for BY-1. b. Expenditures are classified by administrative unit for BY-1, but some small units are not shown separately. c. Expenditures are classified by administrative unit for BY-1, but a significant number of units are not shown separately. d. No expenditures classified by administrative unit are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate citation to this question would be, see page 39-43 for narrative description, and table See table III.5 (p.44). Information is provided for BY2005 (i.e BY-2) and BY2006 (i.e. BY-1). Figures for preceding budget years are those following mid-year budget revisions. <i>Source:</i> Budget Notes (Nota Keuangan) FY 2007 http://www.anggaran.depkeu.go.id/Content/07-04-24,NKdanUUAPBN2007.pdf</p> <p><u>Peer Reviewer Two Comment:</u> There is information related to the previous (BY-1) expenditures. However, on Indonesian fiscal system, there are four types of budget, those are: planned budget (RAPBN), enacted budget (APBN), revised budget (APBN-P) and budget realization (Realisasi APBN). The information on executive's budget document (APBN) only describes the previous (BY-1) budget of APBN and APBN-P. Report on budget realization is stated on other budget document.</p>	a

<p>19. Does the executive’s budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by functional classification?</p> <ul style="list-style-type: none"> a. All expenditures are classified by functional classification for BY-1, and the categorization is compatible with international standards. b. All expenditures are classified by functional classification for BY-1, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by function for BY-1. d. No expenditures classified by function are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate citation to this question would be, see page 43-46 for narrative description on developments in the previous year with summary found in Table III.6 (p. 46). Information is provided for BY2005 (i.e BY-2) and BY2006 (i.e. BY-1). Figures for preceding budget years are those following mid-year budget revisions. <i>Source:</i> Budget Notes (Nota Keuangan) FY 2007 http://www.anggaran.depkeu.go.id/Content/07-04-24,NKdanUUAPBN2007.pdf</p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>20. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by economic classification?</p> <ol style="list-style-type: none"> a. All expenditures are classified by economic classification for BY-1, and the categorization is compatible with international standards. b. All expenditures are classified by economic classification for BY-1, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by economic classification for BY-1. d. No expenditures classified by economic classification are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate citation to this question would be, see page 34-38 for narrative description on developments in the previous year with summary found in table III.4 (p. 39). Information is provided for BY2005 (i.e. BY-2) and BY2006 (i.e. BY-1). Figures for preceding budget years are those following mid-year budget revisions. <i>Source:</i> Budget Notes (Nota Keuangan) FY 2007 http://www.anggaran.depkeu.go.id/Content/07-04-24,NKdanUUAPBN2007.pdf</p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>21. Does the executive’s budget or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?</p> <ol style="list-style-type: none"> a. Program-level expenditure data are presented for all expenditures for BY-1. b. Program-level expenditure data are presented for at least two-thirds of, but not all, expenditures for BY-1. c. Program-level expenditure data are presented, but for less than two-thirds of expenditures for BY-1. d. No program-level expenditure data are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u> This program-level expenditure data are presented in the budget document http://www.anggaran.depkeu.go.id/Content/07-08-16,%20NK%20&%20RAPBN%202008.pdf, page 80 Table IV.3</p> <p><u>Comment:</u> From the table IV.3 cited by both the researcher and peer reviewer one, expenditures are not presented by program: they are only presented by functional classification <i>Source:</i> Table IV.3, “BELANJA PEMERINTAH PUSAT, MENURUT FUNGSI 2005-2008” (Central Government Expenditures – according to Function, 2005-2008), page 225, of page 83 of section IV of the Executive’s Budget Proposal</p> <p><u>Peer Reviewer One Comment:</u> Table IV.3 presents aggregate expenditure data in terms of economic classification.</p> <p><u>Peer Reviewer Two Comment:</u></p>	d
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<p>22. In the executive’s budget or any supporting budget documentation, how many months of actual data are reflected in the expenditure estimates of the year prior to the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. All BY-1 estimates have been updated from the original enacted levels to reflect six or more months of actual expenditure. b. All BY-1 estimates have been updated from the original enacted levels, but reflect less than six months of actual expenditure. c. Some BY-1 estimates have been updated from the original enacted levels to reflect actual expenditure. d. The BY-1 estimates have not been updated from the original enacted levels, or no BY-1 estimates are presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> APBN-P reflects the expenditure estimates of the year prior to the budget year (BY-1). All BY-1 estimates have been updated from the original enacted levels to reflect six or more months of actual expenditure.</p>	a
<p>23. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <ul style="list-style-type: none"> a. Yes, such prior-year estimates of aggregate expenditure are presented. b. No, such prior-year estimates of aggregate expenditure are not presented. c. Not applicable/other (please comment). <p><u>Citation:</u> this aggregat level expenditure data are presented in the budget document http://www.anggaran.depkeu.go.id/Content/07-08-16,%20NK%20&%20RAPBN%202008.pdf, page 38 Table III.4, page 43 Table III.5, and page 45 Table III.6</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> See previous comments for questions 18-20.</p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>24. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <ul style="list-style-type: none"> a. Yes, such prior-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative). b. Yes, such prior-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs. c. Yes, such prior-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs. d. No, such prior-year estimates are presented for aggregate expenditure only, or they are not presented at all. e. Not applicable/other (please comment). <p><u>Citation:</u> this aggregat level expenditure data are presented in the budget document http://www.anggaran.depkeu.go.id/Content/07-08-16,%20NK%20&%20RAPBN%202008.pdf, page 38 Table III.4, page 43 Table III.5, and page 45 Table III.6</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> See previous comments for questions 18-20, and 21.</p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>C</p>
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<p>25. In the executive’s budget or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?</p> <ol style="list-style-type: none"> Two years prior to the budget year (BY-2). Three years prior to the budget year (BY-3). Before BY-3. No actual data for all expenditures are presented in the budget or supporting budget documentation. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The respondent confuses to define actual outcomes, they thought that only on the unified budget there is performing the actual outcomes. In the dual budget system there is no performance of the actual outcomes</p> <p><u>Researcher’s Response to this Question was “d.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “a.” See table III.1 (p.21). Figures for BY2006 (i.e. BY-3), and BY2005 (i.e. BY-2) represent actual outcomes. <i>Source:</i> Budget Notes (Nota Keuangan) FY 2007 http://www.anggaran.depkeu.go.id/Content/07-04-24,NKdanUUAPBN2007.pdf</p> <p><u>Peer Reviewer Two Comment:</u> There is no such comparison between actual expenditures and actual outcomes.</p> <p><u>Researcher Response:</u> I retain my answer “d.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” to maintain consistency with the criteria used for selecting answers across countries. In table III.1, total actual expenditures are shown for the year 2006 and 2005 (BY-1 and BY-2). However they are only there is only the number that represents the total for the entire government, with no further detail on how they are broken down.</p>	<p>d</p>
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<p>26. Are the expenditure estimates for the years prior to the budget year adjusted, as needed, to be comparable with the budget-year estimates in terms of classification and presentation?</p> <ul style="list-style-type: none"> a. Yes, prior-year data are always adjusted to be comparable to the budget year data. b. Yes, in most cases, prior-year data are adjusted to be comparable. c. Yes, in some cases, prior-year data are adjusted to be comparable, but significant deviations between prior-year and budget-year classifications exist. d. No, prior-year data are not adjusted to be comparable, or no prior-year estimates are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> The expenditure of prior-year data is used to estimate the need of the next budget year expenditure, in most cases there is a little adjustment to the expenditure estimates of the next budget year</p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “b.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “a.” During the last major changes to the chart of accounts in 2004 the government adjusted data to ensure comparability.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I chose my answer “b”(see my citation above)</p> <p><u>IBP Comment:</u> IBP editors chose answer, “b.” See question 25.</p>	<p>b</p>
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<p>27. Does the executive's budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the year preceding the budget year (BY-1)?</p> <ol style="list-style-type: none"> a. All tax revenues are identified individually for BY-1. b. Tax revenues amounting to at least two-thirds of, but not all, tax revenue for BY-1 are identified individually. c. Tax revenues amounting to less than two-thirds of all tax revenues for BY-1 are identified individually. d. No tax revenues are identified individually for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate citation to this question would be, see page 21-26 for written description of developments in the previous years with summary found in table III.2 (p.23). <i>Source:</i> Budget Notes (Nota Keuangan) FY 2007 http://www.anggaran.depkeu.go.id/Content/07-04-24,NKdanUUAPBN2007.pdf</p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>28. Does the executive's budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the year preceding the budget year (BY-1)?</p> <ol style="list-style-type: none"> a. All non-tax revenues are identified individually for BY-1. b. Non-tax revenues amounting to at least two-thirds of, but not all, non-tax revenue for BY-1 are identified individually. c. Non-tax revenues amounting to less than two-thirds of all non-tax revenues for BY-1 are identified individually. d. No non-tax revenues are identified individually for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.anggaran.depkeu.go.id/Content/07-08-16,%20NK%20&%20RAPBN%202008.pdf page 27 Table III.3</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> The page numbers given in the citation are incorrect. A correct citation to this question should read: See page 27-30 for written description of developments in the previous years with summary found in table III.3 (p.28). <i>Source:</i> Budget Notes (Nota Keuangan) FY 2007 http://www.anggaran.depkeu.go.id/Content/07-04-24.NKdanUUAPBN2007.pdf</p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>29. In the executive's budget or any supporting budget documentation, how many months of actual data are reflected in the revenues estimates of the year prior to the budget year (BY-1)?</p> <ol style="list-style-type: none"> All BY-1 estimates have been updated from the original estimates to reflect six or more months of actual revenue collections. All BY-1 estimates have been updated from the original estimates, but reflect less than six months of actual revenue collections. Some BY-1 estimates have not been updated from the original estimates to reflect actual revenue collections. The BY-1 estimates have not been updated from the original estimates or no BY-1 estimates are presented. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> APBN-P reflects the revenue estimates of the year prior to the budget year (BY-1). All BY-1 estimates have been updated from the original enacted levels to reflect six or more months of actual revenue.</p>	a
<p>30. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of revenues presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <ol style="list-style-type: none"> Yes, such prior-year estimates of aggregate revenue are presented. No, such prior-year estimates of aggregate revenue are not presented. Not applicable/other (please comment). <p><u>Citation:</u> http://www.anggaran.depkeu.go.id/Content/07-08-16,%20NK%20&%20RAPBN%202008.pdf page 79 Table IV.2</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate citation to this question would be, See table III.1 (p.21) for 2004, 2005 and 2006. Source: Budget Notes (Nota Keuangan) FY 2007 http://www.anggaran.depkeu.go.id/Content/07-04-24,NKdanUUAPBN2007.pdf</p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>31. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <ol style="list-style-type: none"> Yes, such prior-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax). Yes, such prior-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue. Yes, such prior-year estimates are presented, but only for some individual sources of revenue. No, such prior-year estimates are presented for aggregate revenue only, or they are not presented at all. Not applicable/other (please comment). <p><u>Citation:</u> http://www.anggaran.depkeu.go.id/Content/07-08-16,%20NK%20&%20RAPBN%202008.pdf page 22 Table III.2 tax revenue, page 27 Table III.3 non-tax and grant revenues</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>32. In the executive’s budget or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?</p> <ol style="list-style-type: none"> Two years prior to the budget year (BY-2). Three years prior to the budget year (BY-3). Before BY-3. No actual data for all revenues are presented in the budget or supporting budget documentation. Not applicable/other (please comment). <p><u>Citation:</u> http://www.anggaran.depkeu.go.id/Content/07-08-16,%20NK%20&%20RAPBN%202008.pdf page 22 Table III.2 tax revenue, page 27 Table III.3 non-tax and grant revenues.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>33. Does the executive's budget or any supporting budget documentation present information related to the government debt for the year preceding the budget year?</p> <ol style="list-style-type: none"> Yes, extensive information is presented on the level and composition of government debt for the year preceding the budget year. Yes, information on the level of debt is presented, but some important details about the composition of the debt are excluded. Yes, but only information on the level of debt is presented. No, information related to the government debt for BY-1 is not presented. Not applicable/other (please comment). <p><u>Citation:</u> http://www.anggaran.depkeu.go.id/Content/07-08-16,%20NK%20&%20RAPBN%202008.pdf box IV.5 page 121</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>34. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?</p> <ol style="list-style-type: none"> Two years prior to the budget year (BY-2). Three years prior to the budget year (BY-3). Before BY-3. No actual data for government debt are presented in the budget or supporting budget documentation. Not applicable/other (please comment). <p><u>Citation:</u> see table III.8 in the budget document http://www.anggaran.depkeu.go.id/Content/07-04-24,NKdanUUAPBN2007.pdf, page 54</p> <p><u>Comment:</u> The debt figures are shown in the budget document. For detailed figures please see www.dmo.or.id Direktorat Pengelolaan Surat Utang Negara (SUN), Departemen Keuangan RI --Directorate of Debt Letter Management, Finance Ministry.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

Comprehensiveness	
<p>35. Does the executive's budget or any supporting budget documentation present information for at least the budget year on extra-budgetary funds?</p> <ol style="list-style-type: none"> Yes, extensive information on extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key extra-budgetary funds, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on extra-budgetary funds is not presented. Not applicable/other (please comment). <p><u>Citation:</u> see lampiran 3 (appendix 3) in the budget document http://www.anggaran.depkeu.go.id/Content/07-04-24,NKdanUUAPBN2007.pdf, page 130</p> <p><u>Comment:</u> Extra-budgetary funds presented on investment funds account (rekening dana investasi) in the budget document.</p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "c." A number of extra-budgetary funds exist in Indonesia. These include revolving funds (such as Regional Development Fund/<i>Rekening Pembangunan Daerah</i> or RPD; Investment Funds Account/<i>Rekening Dana Investasi</i> or RDI) as well as government foundations/<i>yayasans</i>. Information on revenue receipts and expenditures for the RDI was available in the 2007 budget documentation (see Annex 4, p.130). However, there is little narrative discussion in either the budget and/or supporting documentation. No information regarding foundations, however, is provided. <i>Source:</i> Budget Notes (Nota Keuangan) FY 2007 http://www.anggaran.depkeu.go.id/Content/07-04-24,NKdanUUAPBN2007.pdf</p> <p><u>Peer Reviewer Two Comment:</u></p>	c

<p>36. Does the executive's budget or any supporting budget documentation present information for at least the budget year on intergovernmental transfers?</p> <ol style="list-style-type: none"> Yes, extensive information on intergovernmental transfers is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key intergovernmental transfers, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on intergovernmental transfers is not presented. Not applicable/other (please comment). <p><u>Citation:</u> see Table IV.7 in the budget document http://www.anggaran.depkeu.go.id/Content/07-04-24,NKdanUUAPBN2007.pdf, page 115</p> <p><u>Comment:</u> The budget allocation of intergovernmental transfer in the 2007 fiscal year amounted Rp. 250.5 trillion or 7.1% of GDP</p> <p><u>Peer Reviewer One Comment:</u> Intergovernmental funds (<i>Dana perimbangan</i>) in Indonesia comprise of a number of elements: Revenue sharing funds (<i>Dana bagi hasil</i>) – comprising of Tax revenue sharing (<i>Dana bagi hasil perpajakan</i>), and Natural resource revenue sharing (<i>Dana bagi hasil sumber daya alam</i>) – General allocation funds (<i>Dana alokasi umum</i>), Special allocation funds (<i>Dana alokasi khusus</i>), Special autonomy funds (<i>Dana otonomi khusus</i>).</p> <p>The correct citation for this question would be: see p.103-114 for narrative discussion of these funds, and table IV.3 (p.82) for a summary. More detailed breakdown in table IV.7 (p.115). <i>Source:</i> Budget Notes (Nota Keuangan) FY 2007 http://www.anggaran.depkeu.go.id/Content/07-04-24,NKdanUUAPBN2007.pdf</p> <p><u>Peer Reviewer Two Comment:</u> The intergovernmental transfers arises their importance in Indonesia since Indonesia had adopted the decentralization policy in 2001</p>	a
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<p>37. Does the executive's budget or any supporting budget documentation present information for at least the budget year on transfers to public corporations?</p> <ol style="list-style-type: none"> Yes, extensive information on transfers to public corporations is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key transfers to public corporations, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on transfers to public corporations is not presented. Not applicable/other (please comment). <p><u>Citation:</u> see lampiran 4 (appendix 4) in the budget document http://www.anggaran.depkeu.go.id/Content/07-04-24,NKdanUUAPBN2007.pdf, page 131</p> <p><u>Comment:</u> The transfer to public corporations as subsidy to the state owned corporation (subsidi perusahaan negara) and the business corporation (perusahaan swasta)</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>38. Does the executive's budget or any supporting budget documentation present information for at least the budget year on quasi-fiscal activities?</p> <ol style="list-style-type: none"> Yes, extensive information on quasi-fiscal activities is presented, including both a narrative discussion and, where possible, quantitative estimates. Yes, information is presented, highlighting key quasi-fiscal activities, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on quasi-fiscal activities is not presented. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The rule of law has not been ready to prepare the information on quasi-fiscal activities.</p> <p><u>Peer Reviewer One Comment:</u> There is an inherent difficulty for the public to understand the extent of QFA without greater knowledge of the government's financial operations. The IMF's 2007 ROSC on Fiscal Transparency noted that while the government quantifies explicit subsidies, other activities through state-owned banks and enterprises are not reported.</p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>39. Does the executive's budget or any supporting budget documentation present information on financial assets held by the government?</p> <ul style="list-style-type: none"> a. Yes, extensive information on financial assets is presented, including a listing of the assets, a discussion of their purpose, and an estimate of their market value. b. Yes, information is presented, highlighting key information, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on financial assets is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> See Act No 1/2004 about State Treasury, http://www.adkasi.org/upload/File/-%20H_UU_01_2004%20-%20Perbendaharaan%20Negara.pdf.</p> <p><u>Comment:</u> There is no information in the budget document about financial assets.</p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.” There is no information about government financial assets available in the budget documentation. However, since 2004, the government has published its first government annual financial statement including information on financial assets. [Act 1/2004 is not regarding financial assets, but state treasury]</p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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<p>40. Does the executive's budget or any supporting budget documentation present information on non-financial assets held by the government?</p> <ol style="list-style-type: none"> Yes, extensive information on non-financial assets is presented, including a listing of the assets, and (where possible) an estimate of their market value. Yes, information is presented, highlighting key information, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on non-financial assets is not presented. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> There is no information on state financial assets held by the government. There is some information provided on information about the sale of assets through the bank restructuring program, in relation to budget financing (for example, for revenue figures, see annex 9, p. 147). However, this information conveys only limited information regarding flows, and not stocks, of a narrow set of assets. However, the budget document does provide information about how the Ministry of Finance has been reorganized, for among other things, to improve the management of state assets including inventurisation, valuation, oversight, reporting and the production of government asset balance sheet. A Directorate General of State Asset Management (<i>Dirjen Pembinaan Kekayaan Negara</i>) is charged with responsibility for these activities (see Box IV.4, p. 104-7). <i>Source:</i> Budget Notes (Nota Keuangan) FY 2007 http://www.anggaran.depkeu.go.id/Content/07-04-24,NKdanUUAPBN2007.pdf</p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>41. Does the executive's budget or any supporting budget documentation present information for at least the budget year on expenditure arrears?</p> <ol style="list-style-type: none"> Yes, extensive information on expenditure arrears is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key expenditure arrears, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on expenditure arrears is not presented. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "d." No information on arrears is presented in the budget documentation.</p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>42. Does the executive’s budget or any supporting budget documentation present information on contingent liabilities (such as government loan guarantees)?</p> <ul style="list-style-type: none"> a. Yes, extensive information on contingent liabilities is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key contingent liabilities, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on contingent liabilities is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Contingent liabilities have had not the central government responsibility any more, the central government did not issue loan guarantees.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>43. Does the executive’s budget or any supporting budget documentation present information on future liabilities, such as civil service pensions?</p> <ul style="list-style-type: none"> a. Yes, extensive information on future liabilities is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key future liabilities, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on future liabilities is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.” There is no information on future liabilities presented in the budget documentation.</p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>44. Does the executive's budget or any supporting budget documentation provide details on the sources of donor assistance, both financial and in-kind?</p> <ol style="list-style-type: none"> All sources of donor assistance are identified individually. At least two-thirds of, but not all, sources of donor assistance, are identified individually. Less than two-thirds of sources of donor assistance are identified individually. No sources of donor assistance are identified individually. Not applicable/other (please comment). <p><u>Citation:</u> See table IV.1 in the budget document http://www.anggaran.depkeu.go.id/Content/07-04-24,NKdanUUAPBN2007.pdf, page 57</p> <p><u>Comment:</u> There are no details on the sources of donor assistance in the grants (hibah).</p> <p><u>Peer Reviewer One Comment:</u> Assistance is discussed in reference to external financing (<i>pembiayaan luar negeri</i>, see p. 117-118). The details are, however, presented in the narrated text. Program borrowing (totaling IDR 4.2 trillion): Asian Development Bank (ADB) US\$700mil for MDGs, Infrastructure Reform Program, Local Government Financial and Governance Reform Program; World Bank US\$600mil for Development Policy Loan; Government of Japan US\$200mil as co-financing for ADB's Infrastructure Reform Program and World Bank's Development Policy Loan; Islamic Development Bank (IDB) US\$250mil. Project borrowing (totaling IDR 24 trillion): World Bank, ADB, Japan Bank for International Cooperation – though no details provided. <i>Source:</i> Budget Notes (Nota Keuangan) FY 2007 http://www.anggaran.depkeu.go.id/Content/07-04-24,NKdanUUAPBN2007.pdf</p> <p><u>Peer Reviewer Two Comment:</u> There is a narrative related to source of donor assistance but there is no specific amount of donor assistance for individual donor.</p>	C
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<p>45. Does the executive's budget or any supporting budget documentation present information for at least the budget year on tax expenditures?</p> <ol style="list-style-type: none"> Yes, extensive information on tax expenditures is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key tax expenditures, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on tax expenditures is not presented. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "d." No information on tax expenditures is presented.</p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>46. Does the executive's budget or any supporting budget documentation identify all earmarked revenues?</p> <ol style="list-style-type: none"> All earmarked revenues are identified individually. At least two-thirds of, but not all, earmarked revenues are identified individually. Less than two-thirds of earmarked revenues are identified individually. No earmarked revenues are identified individually. Not applicable/other (please comment). <p><u>Citation:</u> See table IV.7 in the budget document http://www.anggaran.depkeu.go.id/Content/07-04-24,NKdanUUAPBN2007.pdf, page 115</p> <p><u>Comment:</u> Earmarked revenues were collected into the tax account, and be allocated into the balance funds (as dana alokasi umum, DAU, dana alokasi khusus, DAK)</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> There is no earmarking mechanism on tax system in Indonesia. Related to intergovernmental transfers, there are transfer mechanisms from central to local government such as block grant (DAU), specific grand (DAK) and revenue sharings.</p>	d

<p>47. What percentage of expenditure in the budget year is dedicated to spending on secret items relating to, for instance, national security and military intelligence?</p> <ol style="list-style-type: none"> a. One percent or less of expenditure is dedicated to secret items. b. Three percent or less, but more than one percent, of expenditure is dedicated to secret items. c. Eight percent or less, but more than three percent, of expenditure is dedicated to secret items. d. More than eight percent of expenditure is dedicated to secret items, or the percentage is not available to the public. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> There is no sufficient information of the spending on secret programs or items. Budget allocation on the defense function in the 2007 fiscal years amounted Rp. 31,3 trillion or, 0,9% of GDP</p> <p><u>Peer Reviewer One Comment:</u> The government does not present information on expenditure dedicated to secret programs. Using a functional expenditure classification, IDR 32,722bil is used for secret activities. This represents 6.5% of government expenditures (IDR 504,776bil). Using an organization expenditure classification system yields a higher percentage, 6.9% (= IDR 34,657bil / IDR 504,776bil)</p> <p style="padding-left: 40px;"><i>Department of Defence</i> IDR 32,640bil <i>State Intelligence Agency</i> IDR 1,073bil <i>State Code Agency</i> IDR 914bil <i>National Security Board</i> IDR 30bil</p> <p><i>Source:</i> Budget Notes (Nota Keuangan) FY 2007 http://www.anggaran.depkeu.go.id/Content/07-04-24,NKdanUUAPBN2007.pdf</p> <p><u>Peer Reviewer Two Comment:</u></p>	d
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The Budget Narrative & Performance Monitoring	
<p>48. Does the executive’s budget or any supporting budget documentation explain how the proposed budget is linked to government’s stated policy goals, by administrative unit (or functional category), for the budget year?</p> <ol style="list-style-type: none"> a. Yes, extensive information on the link between the budget and the government’s stated policy goals, by administrative unit (or functional category) is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the link between major policy goals and the budget, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the link between the budget and the government’s stated policy goals is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> See the book of 2007 Government Action Plan (Rencana Kerja Pemerintah 2007) http://www.bappenas.go.id/index.php?module=Filemanager&func=download&path ext=ContentExpress/Perpres%2019%20RKP%202007/&view=RKP2007buku1.zip</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.” Although large amounts of information on financial and non-financial details are presented to the legislature on ministry/institution budgets, this is not available to the public. Information is thus only available from the pre-budget statement, i.e. the government annual plan (RKP) presented to the legislature in May. While this document highlights the linkages to the government’s medium term plan (RPJM) and includes information on program objectives, performance indicators, intended beneficiaries, implementing agencies and indicative budget ceilings, it lacks important details.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> The Government Annual Plan is presented to the Legislature in May, which is more than two months before the presentation of the Budget Proposal. Therefore it cannot be considered a supporting document of the Executive’s Budget Proposal, according to the principles of the <i>Guide to the Open Budget Questionnaire</i>. Moreover, it satisfies the criteria for being considered a pre-budget statement. Therefore it cannot be used to answer any of the questions 1-55, related to the executive’s budget proposal and its supporting documents.</p>	d

<p>49. Does the executive’s budget or any supporting budget documentation explain how the proposed budget is linked to government’s stated policy goals for a multi-year period (for at least two years beyond the budget year)?</p> <ol style="list-style-type: none"> Yes, extensive information on the link between the budget and the government’s stated policy goals over a multi-year period is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting the major policy goals, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on the link between the budget and the government’s stated policy goals over a multi-year period is not presented. Not applicable/other (please comment). <p><u>Citation:</u> see the book of 2007 Government Action Plan (Rencana Kerja Pemerintah 2007) http://www.bappenas.go.id/index.php?module=Filemanager&func=download&path_ext=ContentExpress/Perpres%2019%20RKP%202007/&view=RKP2007buku1.zip</p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “a.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.” Although large amounts of information on financial and non-financial details are presented to the legislature on ministry/institution budgets, this is not available to the public. Information is thus only available from the pre-budget statement, i.e. the government annual plan (RKP) presented to the legislature in June. While this document highlights the linkages to the government’s medium term plan (RPJM) and includes information on program objectives, performance indicators, intended beneficiaries, implementing agencies and indicative budget ceilings, it lacks important details.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher’s Response:</u> I agree to change my answer to “d.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” to maintain consistency with the criteria used for selecting answers across countries. The Government Annual Plan is presented to the Legislature in May, which is more than two months before the presentation of the Budget Proposal. Therefore it cannot be considered a supporting document of the Executive’s Budget Proposal, according to the principles of the <i>Guide to the Open Budget Questionnaire</i>. Moreover, it satisfies the criteria for being considered a pre-budget statement. Therefore it cannot be used to answer any of the questions 1-55, related to the executive’s budget proposal and its supporting documents.</p>	d
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<p>50. Does the executive’s budget or any supporting budget documentation present non-financial data, such as the number of beneficiaries, for expenditure programs?</p> <ul style="list-style-type: none"> a. Non-financial data are presented for all programs. b. Non-financial data are presented for programs representing at least two-thirds of, but not all, expenditures. c. Non-financial data are presented for programs representing less than two-thirds of expenditure. d. No non-financial data are presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> Although large amounts of information on financial and non-financial details are presented to the legislature on ministry/institution budgets, this is not available to the public. Information is thus only available from the pre-budget statement, i.e. the government annual plan (RKP) presented to the legislature in June. While this document highlights the linkages to the government’s medium term plan (RPJM) and includes information on program objectives, performance indicators, intended beneficiaries, implementing agencies and indicative budget ceilings, it lacks important details.</p> <p><u>Peer Review Two Comment:</u></p>	<p>d</p>
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<p>51. Are the non-financial data presented useful for assessing how an expenditure program is performing?</p> <ol style="list-style-type: none"> The non-financial data are very useful for assessing program performance. The non-financial data are mostly useful for assessing program performance. The non-financial data are somewhat useful for assessing program performance. No non-financial data are provided or they are not useful for assessing program performance. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> On the performance based budget (anggaran berbasis kinerja), the program performance is issued by input and output. The output can be shown as how many beneficiaries that involve in the program.</p> <p><u>Researcher’s Response to this Question was “a.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.” Although large amounts of information on financial and non-financial details are presented to the legislature on ministry/institution budgets, this is not available to the public. Information is thus only available from the pre-budget statement, i.e. the government annual plan (RKP) presented to the legislature in June. While this document highlights the linkages to the government’s medium term plan (RPJM) and includes information on program objectives, performance indicators, intended beneficiaries, implementing agencies and indicative budget ceilings, it lacks important details.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “b.” Although non-financial data are used to establish performance budgeting, we can conclude the program performance solely based on the input and expected output of the expenditure on the program. There is a potential misallocation of such expenditure.</p> <p><u>Researcher Response:</u> I agree to choose the answer “d.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” to maintain consistency with the criteria used for selecting answers across countries. The Government Annual Plan is presented to the Legislature in May, which is more than two months before the presentation of the Budget Proposal. Therefore it cannot be considered a supporting document of the Executive’s Budget Proposal, according to the principles of the <i>Guide to the Open Budget Questionnaire</i>. Moreover, it satisfies the criteria for being considered a pre-budget statement. Therefore it cannot be used to answer any of the questions 1-55, related to the executive’s budget proposal and its supporting documents.</p>	d
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52. Does the executive's budget or any supporting budget documentation contain performance indicators for expenditure programs?

- a. Performance indicators are presented for all programs.
- b. Performance indicators are presented for programs representing at least two-thirds of, but not all, expenditures.
- c. Performance indicators are presented for programs representing less than two-thirds of expenditures.
- d. No performance indicators are presented.
- e. Not applicable/other (please comment).

Citation:

see the book 2 of 2007 Government Action Plan (Rencana Kerja Pemerintah 2007) <http://www.bappenas.go.id/index.php?module=Filemanager&func=download&path=ContentExpress/Perpres%2019%20RKP%202007/&view=RKP2007buku2.zip>

Comment:

Researcher's Response to this Question was "a"

Peer Reviewer One Comment: A more appropriate response to this question would be "d." Although large amounts of information on financial and non-financial details are presented to the legislature on ministry/institution budgets, this is not available to the public. Information is thus only available from the pre-budget statement, i.e. the government annual plan (RKP) presented to the legislature in June. While this document highlights the linkages to the government's medium term plan (RPJM) and includes information on program objectives, performance indicators, intended beneficiaries, implementing agencies and indicative budget ceilings, it lacks important details.

Peer Reviewer Two Comment:

Researcher Response: I agree to choose the answer "d."

IBP Comment: IBP editors chose answer, "d" to maintain consistency with the criteria used for selecting answers across countries. The Government Annual Plan is presented to the Legislature in May, which is more than two months before the presentation of the Budget Proposal. Therefore it cannot be considered a supporting document of the Executive's Budget Proposal, according to the principles of the *Guide to the Open Budget Questionnaire*. Moreover, it satisfies the criteria for being considered a pre-budget statement. Therefore it cannot be used to answer any of the questions 1-55, related to the executive's budget proposal and its supporting documents.

d

53. Are the performance indicators sufficiently well designed, such that one can assess whether there has been progress toward meeting policy goals?

- a. All performance indicators are well designed.
- b. Most performance indicators are well designed.
- c. Some performance indicators are well designed, but most are not.
- d. No programs have performance indicators, or they are not well designed.
- e. Not applicable/other (please comment).

Citation:

Comment:

The government is preparing the Government Regulation Draft (Rancangan Peraturan Pemerintah) about Controlling on Budget Planning.

Researcher's Response to this Question was "c."

Peer Reviewer One Comment: A more appropriate response to this question would be "d." Although large amounts of information on financial and non-financial details are presented to the legislature on ministry/institution budgets, this is not available to the public. Information is thus only available from the pre-budget statement, i.e. the government annual plan (RKP) presented to the legislature in June. While this document highlights the linkages to the government's medium term plan (RPJM) and includes information on program objectives, performance indicators, intended beneficiaries, implementing agencies and indicative budget ceilings, it lacks important details.

Peer Reviewer Two Comment:

Researcher Response: I agree to choose the answer "d."

IBP Comment: IBP editors chose answer, "d" to maintain consistency with the criteria used for selecting answers across countries. The Government Annual Plan is presented to the Legislature in May, which is more than two months before the presentation of the Budget Proposal. Therefore it cannot be considered a supporting document of the Executive's Budget Proposal, according to the principles of the *Guide to the Open Budget Questionnaire*. Moreover, it satisfies the criteria for being considered a pre-budget statement. Therefore it cannot be used to answer any of the questions 1-55, related to the executive's budget proposal and its supporting documents.

d

54. Are performance indicators used in conjunction with performance targets presented in the executive's budget or any supporting budget documentation?

- a. All performance indicators are used in conjunction with performance targets.
- b. Most performance indicators are used in conjunction with performance targets.
- c. Some performance indicators are used in conjunction with performance targets, but most are not.
- d. No performance indicators are used in conjunction with performance targets.
- e. Not applicable/other (please comment).

Citation:

See the book 2 of 2007 Government Action Plan (Rencana Kerja Pemerintah 2007) http://www.bappenas.go.id/index.php?module=Filemanager&func=download&path_ext=ContentExpress/Perpres%2019%20RKP%202007/&view=RKP2007buku2.zip

Comment:

Researcher's Response to this Question was "a."

Peer Reviewer One Comment: A more appropriate response to this question would be "d." Although large amounts of information on financial and non-financial details are presented to the legislature on ministry/institution budgets, this is not available to the public. Information is thus only available from the pre-budget statement, i.e. the government annual plan (RKP) presented to the legislature in June. While this document highlights the linkages to the government's medium term plan (RPJM) and includes information on program objectives, performance indicators, intended beneficiaries, implementing agencies and indicative budget ceilings, it lacks important details.

Peer Reviewer Two Comment:

Researcher Response: I agree to choose the answer "d"

IBP Comment: IBP editors chose answer, "d" to maintain consistency with the criteria used for selecting answers across countries.

The Government Annual Plan is presented to the Legislature in May, which is more than two months before the presentation of the Budget Proposal. Therefore it cannot be considered a supporting document of the Executive's Budget Proposal, according to the principles of the *Guide to the Open Budget Questionnaire*. Moreover, it satisfies the criteria for being considered a pre-budget statement. Therefore it cannot be used to answer any of the questions 1-55, related to the executive's budget proposal and its supporting documents.

d

55. Does the executive's budget or any supporting budget documentation present information on policies (both proposals and existing commitments) in at least the budget year that are intended to benefit directly the country's most impoverished populations?

- a. Yes, extensive information on policies intended to alleviate poverty is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, information is presented, highlighting the impact of key policies intended to alleviate poverty, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information on policies intended to alleviate poverty is not presented.
- e. Not applicable/other (please comment).

Citation:

See the book 2 of 2007 Government Action Plan (Rencana Kerja Pemerintah 2007) <http://www.bappenas.go.id/index.php?module=Filemanager&func=download&path ext=ContentExpress/Perpres%2019%20RKP%202007/&view=RKP2007buku2.zip>

Comment:

Researcher's Response to this Question was "a."

Peer Reviewer One Comment:

A more appropriate response to this question would be "c." Within the budget document, a number of general references are made between government expenditure and the government's goals to eradicate poverty. Much of this lacks important details.

Large amounts of information on financial and non-financial details is presented to the legislature on ministry/institution budgets, this is not available to the public. Information is thus only available from the pre-budget statement, i.e. the government annual plan (RKP) presented to the legislature in June. While this document highlights the linkages to the government's medium term plan (RPJM) and includes information on program objectives, performance indicators, intended beneficiaries, implementing agencies and indicative budget ceilings, it lacks important details.

Peer Reviewer Two Comment:

Researcher Response: I agree to choose the answer "c"

IBP Comment: IBP editors chose answer, "c" to maintain consistency with the criteria used for selecting answers across countries.

The Government Annual Plan is presented to the Legislature in May, which is more than two months before the presentation of the Budget Proposal. Therefore it cannot be considered a supporting document of the Executive's Budget Proposal, according to the principles of the *Guide to the Open Budget Questionnaire*.

Moreover, it satisfies the criteria for being considered a pre-budget statement. Therefore it cannot be used to answer any of the questions 1-55, related to the executive's budget proposal and its supporting documents.

c

Additional Key Information for Budget Analysis & Monitoring	
<i>Please note that the questions in this section ask about information that is generally available to the public. The information need not be included in the executive's budget proposal or supporting documents, but may be found in other documents issued by the executive.</i>	
<p>56. Does the executive make available to the public a description of the tax rate or fee schedule for all revenue sources, including commercial projects involving the private sector?</p> <ol style="list-style-type: none"> a. Yes, extensive information on tax rates, fees, royalties and other revenues sources is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the rates and fees for major revenue sources, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> The information is available but the publication process should be enhanced publicly</p>	a
<p>57. Does the executive make available to the public an analysis of the distribution of the tax burden?</p> <ol style="list-style-type: none"> a. Yes, a detailed analysis of the distribution of the tax burden is presented, including both a narrative discussion and quantitative estimates. b. Yes, an analysis is presented, highlighting key aspects of the distribution, but some details are excluded. c. Yes, some analysis is presented, but it lacks important details. d. No analysis on the distribution of the tax burden is presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>58. Does the executive make available to the public an explanation of the conditions associated with assistance from international financial institutions (IFI)?</p> <ul style="list-style-type: none"> a. Yes, extensive information on conditions associated with IFI assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality. b. Yes, information is presented, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on conditions associated with IFI assistance is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The Government of Republic of Indonesia accept the assistance or programs from IFI related to the country priorities to enhance prosperity of the people of Republic of Indonesia. The IFI offers their agenda into the country.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment</u></p>	d
<p>59. Does the executive make available to the public an explanation of the conditions associated with assistance from donor countries?</p> <ul style="list-style-type: none"> a. Yes, extensive information on conditions associated with donor country assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality. b. Yes, information is presented, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on conditions associated with donor country assistance is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment</u></p>	d

<p>60. Does the executive make available to the public a summary that describes the budget and its proposals?</p> <ul style="list-style-type: none"> a. Yes, it provides a summary that is very informative. b. Yes, it provides a summary that is somewhat informative. c. Yes, but the summary is not very informative. d. No, it does not provide a summary. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “c.” The government provides an executive summary of the financial data associated included within the budget. The summary does not provide information on programs (both existing and new proposals) and possible indicators of their successful implementation.</p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>c</p>
<p>61. Does the executive publish a “citizens budget” or some non-technical presentation intended for a wide audience that describes the budget and its proposals?</p> <ul style="list-style-type: none"> a. Yes, it publishes a citizens budget that is very informative. b. Yes, it publishes a citizens budget that is somewhat informative. c. Yes, but the citizens budget is not very informative. d. No, it does not publish a citizens budget. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Citizen budget was not known in the budgeting process.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment</u></p>	<p>d</p>

<p>62. Does the executive make available to the public non-technical definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?</p> <ul style="list-style-type: none"> a. Yes, thorough definitions of budget terms are provided. b. Yes, definitions are provided, but some details are excluded. c. Yes, some definitions are provided, but it lacks important details. d. No, definitions are not provided. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> Definitions are made available to the public through the Budget Act (for BY2007 see Law 18/2006). A number of terms are also omitted – for example, quasi-fiscal activities and pension liabilities. A glossary is not, however, included within the budget documents made available to the public.</p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
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<p>63. Do citizens have the right <i>in law</i> to access government information, including budget information?</p> <ul style="list-style-type: none"> a. Yes, the right has been codified into law, and citizens are generally able in practice to obtain government information, including budget information. b. Yes, the right has been codified into law, but it is sometimes not possible for citizens in practice to obtain government information, including budget information. c. Yes, the right has been codified into law, but it is frequently or always impossible in practice to obtain access to government information, including budget information. d. No, the right to access government information has not been codified into law, or this right does not include access to budget information. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The draft of law (RUU) to access government information while in processing into Law, but there is an article in every Law that stated “as of the individually known, order to legitimate the Law and put in the Lembaran Negara Republik Indonesia” (“agar setiap orang mengetahuinya, memerintahkan pengundangan Undang-undang ini dengan penempatannya dalam Lembaran Negara Republik Indonesia”).</p> <p><u>Peer Reviewer One Comment:</u> A freedom of information act was enacted by the national legislature in April 2008. Government institutions are subsequently required to respond to public information requests within 10 working days. However, at the time the 2007 budget was being prepared, there was not such right held by the public codified into law.</p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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64. Are citizens able in practice to obtain financial information on expenditures for individual programs in a format that is more highly disaggregated than that which appears in the executive's budget proposal if they request it (for example, from a ministry or agency)?

- a. In practice, highly disaggregated information is available to the public for all programs except those considered related to national security or military intelligence.
- b. In practice, highly disaggregated information is available to the public for programs representing at least two-thirds of, but not all, expenditures.
- c. In practice, highly disaggregated information is available to the public for programs representing less than two-thirds of expenditures.
- d. In practice, no highly disaggregated expenditure information is available.
- e. Not applicable/other (please comment).

Citation:

Comment:

Researcher's Response to this Question was "a."

Peer Reviewer One Comment: A more appropriate response to this question would be "d." Although large amounts of information on financial and non-financial details are presented to the legislature on ministry/institution budgets, this is not available to the public. Information is thus only available from the pre-budget statement, i.e. the government annual plan (RKP) presented to the legislature in June. While this document highlights the linkages to the government's medium term plan (RPJM) and includes information on program objectives, performance indicators, intended beneficiaries, implementing agencies and indicative budget ceilings, it lacks important details.

Peer Reviewer Two Comment: A more appropriate response to this question would be "c." Details of expenditures for individual program are available to the public. However, the disaggregated expenditure on activity (detail expenditure of the program) is difficult to be obtained by the public because it is stated on the RKA K/L (government unit budget). Some expenditure on activity (project) is announced to the public because it is related to the government procurement process.

Researcher Response: I agree to change the answer to "c," on the basis of the Peer Reviewer's comments.

IBP Comment: IBP editors chose answer, "c" to maintain consistency with the criteria used for selecting answers across countries.

c

65. Are citizens able in practice to obtain non-financial information related to expenditures (for example, number of beneficiaries, number of persons employed by the program, etc.) for individual programs in a format that is more highly disaggregated than that which appears in the executive's budget proposal if they request it from a ministry or agency?
- In practice, highly disaggregated non-financial information is available to the public for all programs except those considered related to national security or military intelligence.
 - In practice, highly disaggregated non-financial information is available to the public for programs representing at least two-thirds of, but not all, expenditures.
 - In practice, highly disaggregated non-financial information is available to the public for programs representing less than two-thirds of expenditures.
 - In practice, no highly disaggregated non-financial expenditure information is available.
 - Not applicable/other (please comment).

Citation:

Comment:

Researcher's Response to this Question was "a."

Peer Reviewer One Comment: A more appropriate response to this question would be "d." Although large amounts of information on financial and non-financial details are presented to the legislature on ministry/institution budgets, this is not available to the public. Information is thus only available from the pre-budget statement, i.e. the government annual plan (RKP) presented to the legislature in June. While this document highlights the linkages to the government's medium term plan (RPJM) and includes information on program objectives, performance indicators, intended beneficiaries, implementing agencies and indicative budget ceilings, it lacks important details.

Peer Reviewer Two Comment: A more appropriate response to this question would be "c." There is non-financial information for certain programs however, for the detail expenditure on activity (highly disaggregated relative to the program-level), we should elaborate the RKA K/L.

Researcher Response: I agree to choose the answer "c," RKA K/L is supporting document to the budget document but not available to the public.

IBP Comment: IBP editors chose answer, "c" to maintain consistency with the criteria used for selecting answers across countries.

C

Section Three: The Budget Process

The Budget Process	
Executive's Formulation of the Budget	
<p>66. How far in advance of the release of the budget is the day of its release known?</p> <ol style="list-style-type: none"> a. The release date is set in permanent law. b. The executive announces the release date at least two months in advance. c. The executive announces the release date less than two months but more than two weeks in advance. d. The executive announces the release date two weeks or less before the release, or makes no announcement. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The Law Number 17/2003 article number 15 (1), stated “The Central Government proposed The Law draft (Rancangan Undang-undang) about APBN, and its supplement documents to the parliaments by August at prior-year of budget” So, the President issued its budget document to the parliaments by 15 or 16 of August at prior-year budget</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

67. Does the executive release to the public its timetable for preparation of 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 what ever central government agency is in charge of coordinating the budget's formulation)?

- a. Yes, a detailed timetable is released to the public.
- b. Yes, a timetable is released, but some details are excluded.
- c. Yes, a timetable is released, but it lacks important details.
- d. No, a timetable is not issued to the public.
- e. Not applicable/other (please comment).

Citation:

Government Regulation (PP) Number 20 and Number 21 rule the budget process.

Comment:

Researcher's Response to this Question was "a."

Peer Reviewer One Comment: A more appropriate response to this question would be "d." No timetable is released to the public by the executive. However, the legal and regulatory framework surrounding the budget process provides information on a number of dates related to the budget preparation. This is found in Law 17/2003 and Government Regulations 20/2004 and 21/2004:

Law 17/2003, Article 13 requires that the executive's macro-fiscal framework is submitted to the legislature by mid-May of the previous budget year as the basis for preliminary budget discussions.

Government Regulation 20/2004 Article 7 requires that the Government (Annual) Workplan be approved by May of the previous budget year.

Government Regulation 21/2004 Article 10 requires the Ministry of Finance to release instruction on the preparation of ministries/institutions respective workplans and budgets, as well as and budget ceilings by mid-June.

Government Regulation 21/2004 Article 10 (3) ministries/institutions workplans and budgets and budget submitted to Bappenas and MoF by mid-July

Law 17/2003, Article 15 requires that the draft fiscal note and state budget, as well as all supporting documentation, be submitted to the legislature in August of the previous budget year. And, Government Regulation 21/2004 Article 11 (2) requires that the executive's Financial Note and draft State Budget submitted to national legislature by mid-August.

Law 17/2003, Article 15 requires that the legislature take a decision on state budget at least 2-months before start of new fiscal year.

Peer Reviewer Two Comment: However, some local governments delay to submit the local budget to Ministry of Finance.

Researcher Response: I agree to choose the answer "d," because timetable of the budget process at the executive and legislative levels, public was known from the press after released of step by step budget process. I think it is easy for the executive to publish the timetable of the budget process in the government website next time.

d

<p>68. Does the executive adhere to its timetable for the preparation and release of the budget?</p> <ol style="list-style-type: none"> a. The executive adheres to the dates in its timetable. b. The executive adheres to most of the key dates in its timetable. c. The executive has difficulty adhering to most of the dates in its timetable. d. The executive does not adhere to the dates in its timetable, or it does not release to the public its timetable. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> While the executive does not publicly release its detailed budget timetable, the government has generally adhered to the preparation and release of the budget. The exception was in the preparation the BY2004 budget attributed to the introduction of introduced new budget preparation procedures. This problem was overcome in the preparation of the BY2005 budget.</p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>69. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?</p> <ol style="list-style-type: none"> a. Yes, the executive holds extensive consultations with a wide range of legislators. b. Yes, the executive holds consultations with a range of legislators, but some key members are excluded. c. Yes, the executive holds very limited consultations, involving only a few members of the legislature. d. No, the executive does not typically consult with members of the legislature as part of the budget preparation process. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> The ministry of finance and development planning agency hold consultation with the legislature's budget committee. Ministries/institutions hold discussions of their work plan and budget with their respective counterpart legislative commissions, i.e.:</p> <p>Commission I: Defense, Intelligence, Foreign Affairs, Information and Communication Commission II: Home Affairs and Regional Autonomy, State Apparatus, and General Elections Commission III: Law, Legislation, Human Rights and Security Commission IV: Agriculture, Plantations, Forestry, Maritime Affairs, Fisheries and Food Commission V: Transportation, Public Works, State Housing, Rural and Isolated</p>	a

<p>Region Development, Meteorology and Geophysics, National Search and Rescue Commission VI: Trade, Industry, Investment, Small-Medium Enterprises, State Owned Enterprises and Cooperation, National Standards Commission VII: Natural Energy Resources and Minerals, Research and Technology, Environment Commission VIII: Religion, Social Affairs, Gender Empowerment Commission IX: Population, Health, Manpower and Transmigration Commission X: Education, Youth Affairs, Sports, Tourism, Arts and Film Industry, Culture Commission XI: Finance, National Development Planning, Banking and Non-Bank Financial Institutions</p> <p>Determining the budget priorities with the legislature occurs relatively early with the approval of the government’s annual work plan (RKP). The RKP presents the economic assumptions underlying the government’s estimated fiscal envelope, as well as the programs and their respective indicative allocations.</p> <p><u>Peer Reviewer Two Comment:</u></p>	
<p>70. Does the executive hold consultations with the public as part of its process of determining budget priorities?</p> <ol style="list-style-type: none"> a. Yes, the executive holds extensive consultations with a wide range of constituencies. b. Yes, the executive holds consultations with a range of constituencies, but some key constituencies are excluded. c. Yes, the executive holds very limited consultations, involving only a few constituencies. d. No, the executive does not typically consult with the public as part of the budget preparation process. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The executive does not create a public sphere for the budget consultation to the public directly. The executive argues that enough to make consultation to the parliaments, so the parliaments are representing the people of Republic of Indonesia, and in every consultation with the parliament member covers by media.</p> <p><u>Researcher’s Response this question was “d.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “b.” The executive holds consultations with the public earlier on in the preparation of the government (annual) work plan, called development planning consultations (Musyawarah Perencanaan Pembangunan-<i>Musrenbang</i>) each year. Musrenbang are held at different levels of government – sub-district level (<i>tingkat kecamatan</i>), district/city level (<i>tingkat kabupaten/kota</i>), provincial level (<i>tingkat propinsi</i>), central (<i>pusat</i>) or national level. These consultations are held in the earlier stages of budget preparation, during the formulation of the government’s and individual ministry/institution’s (annual) work plans.</p>	<p>C</p>

<p>The legal basis – and requirement - for these public consultations is founded in Law 25/2004 on the System for National Development Planning (<i>Sistem Perencanaan Pembangunan Nasional</i>). The same law also outlines the linkage between the various government plans through a consultative development planning process (Musrenbang).</p> <p>The Musrenbang provides a forum to facilitate calibration of programs, development targets and indicative financing arrangements between national, provincial and district level plans.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “c.” The central government holds a Musrenbangnas (national discussion on development planning) as a final step of to establish RKP (Government Working Plan). Musrenbangnas is also held to reconcile the results of the bottom up planning process in provincial level</p> <p><u>Researcher Response:</u> I choose to change my answer to “c” on the basis of peer reviewer’s comments.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “c” to maintain consistency with the criteria used for selecting answers across countries.</p>	
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<p>71. When does the executive release a pre-budget statement to the public?</p> <ul style="list-style-type: none"> a. The executive releases a pre-budget statement at least four months in advance of the start of the budget year. b. The executive releases a pre-budget statement at least two months (but less than four months) in advance of the start of the budget year. c. The executive releases a pre-budget statement, but it is released less than two months before the start of the budget year. d. The executive does not release a pre-budget statement. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “d.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “a.” While not specifically labeled a pre-budget statement, the government (annual) work plan (RKP) serves much of the same purpose. The RKP provides information on the governments national priorities, as well as a macro-fiscal framework. It is the culmination of the strategic planning (and consultation) phase of the budget process, whereby the executive broadly aligns its policy goals with resources available under the budget’s fiscal framework, before detailed program funding decisions are made. It also creates appropriate expectations for the budget itself.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I agree to change my answer “a” on the basis of peer reviewer comment.</p> <p><u>IBP Comment:</u> IBP editors chose answer “a” to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	<p>a</p>
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<p>72. Does the pre-budget statement describe the government’s macroeconomic and fiscal framework?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the government’s fiscal and macroeconomic policy is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key aspects of the fiscal and macroeconomic framework, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> Part I, Chapter 3 of the government work plan provides a narrative discussion and quantitative estimates of the government’s fiscal and macroeconomic policies, external economic developments as well as main economic challenges. Information includes reflections of macro-fiscal conditions for BY(t-2) as well as estimates for BY(t-1).</p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>73. Does the pre-budget statement describe the government’s policies and priorities that will guide the development of detailed estimates for the upcoming budget?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the government’s budget policies and priorities is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key aspects of the government’s budget policies and priorities, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “b.” It includes discussion of broad policy priorities, particularly on the expenditure side, arranged by sectors.</p> <p><u>Peer Reviewer Two Comment:</u></p>	b

Legislative Approval of the Budget	
<p>74. How far in advance of the start of the budget year does the legislature receive the budget?</p> <ol style="list-style-type: none"> The legislature receives the budget at least three months before the start of the budget year. The legislature receives the budget at least six weeks, but less than three months, before the start of the budget year. The legislature receives the budget less than six weeks before the start of the budget year. The legislature does not receive the budget before the start of the budget year. Not applicable/other (please comment). <p><u>Citation:</u> August in every fiscal year is the legislature received the budget document</p> <p><u>Comment:</u> The Law Number 17/2003 article number 15 (1), stated “The Central Government proposed The Law draft (Rancangan Undang-undang) about APBN, and its supplement documents to the parliaments by August at prior-year of budget” http://www.unsrat.ac.id/hukum/uu/uu_17_03.htm.</p> <p><u>Peer Reviewer One Comment:</u> The Internet link for access to Law 17/2003 is not a government site but rather a local university. The link is no longer active. Government laws and regulations can be accessed from www.indonesia.go.id</p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>75. Does a legislative committee (or committees) hold public hearings on the macroeconomic and fiscal framework presented in the budget in which testimony from the executive branch and the public is heard?</p> <ul style="list-style-type: none"> a. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and a wide range of constituencies. b. Yes, hearings are held in which testimony is heard from the executive branch and some constituencies. c. Yes, hearings are held in which testimony from the executive branch is heard, but no testimony from the public is heard. d. No, public hearings are not held on the macroeconomic and fiscal framework in which testimony from the executive branch and the public is heard. e. Not applicable/other (please comment). <p><u>Citation:</u> The Law Number 17/2003 article number 13.</p> <p><u>Comment:</u> Although the legal framework is important, the questions of the Open Budget Questionnaires refer to what happens in practice (unless explicitly specified by the wording of the question itself). Therefore, even if there is a legal norm that provides for it, we believe that on the basis of what happens in practice, the most appropriate answer is “d.”</p> <p><u>Peer Reviewer One Comment:</u> Public hearings are not held by the legislative committees.</p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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<p>76. Do legislative committees hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the executive branch is heard?</p> <ul style="list-style-type: none"> a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the executive branch is heard. b. Yes, hearings are held, covering key administrative units, in which testimony from the executive branch is heard. c. Yes, a limited number of hearings are held in which testimony from the executive branch is heard. d. No, public hearings are not held on the budgets of administrative units in which testimony from the executive branch is heard. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Although the legal framework is important, the questions of the Open Budget Questionnaires refer to what happens in practice (unless explicitly specified by the wording of the question itself). Therefore, even if there is a legal norm that provides for it, we believe that on the basis of what happens in practice, the most appropriate answer is “d.”</p> <p><u>Peer Reviewer One Comment:</u> Public hearings are not held by the legislative committees.</p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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<p>77. Does a legislative committee (or committees) hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the public is heard?</p> <ol style="list-style-type: none"> Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the public is heard. Yes, hearings are held, covering key administrative units, in which testimony from the public is heard. Yes, a limited number of hearings are held in which testimony from the public is heard. No, public hearings are not held on the budgets of administrative units in which testimony from the public is heard. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Although the legal framework is important, the questions of the Open Budget Questionnaires refer to what happens in practice (unless explicitly specified by the wording of the question itself). Therefore, even if there is a legal norm that provides for it, we believe that on the basis of what happens in practice, the most appropriate answer is “d.”</p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.” Public hearings are not held by the legislative committees.</p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>78. Do the legislative committees that hold public hearings release reports to the public on these hearings?</p> <ol style="list-style-type: none"> Yes, the committees release very informative reports, which include all written testimony presented at the hearings. Yes, the committees release reports, but some details are excluded. Yes, the committees release reports, but they are not very informative. No, the committees do not release reports or do not hold public hearings. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> Public hearings are not held by the legislative committees.</p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>79. Is the legislature (or the appropriate legislative committee or members of the legislature) given full information for the budget year on the spending of all secret items relating to, for instance, national security and military intelligence?</p> <p>a. Yes, the appropriate legislative committee or members of the legislature is provided extensive information on all spending on secret items, which includes detailed, line item descriptions of all expenditures.</p> <p>b. No, the legislature is provided information on spending on secret items, but some details are excluded, or some categories are presented in an aggregated manner, or the legislature is provided no information on secret items.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> The budget committee of the legislature was given the detail information about the secret items relating to national security and military intelligence.</p> <p><u>Peer Reviewer One Comment:</u> The legislature is given detailed information on spending of ministry/institutions work plans and budgets. Commission I (covering Defense, Intelligence, Foreign Affairs, Information and Communication), not the budget committee, is responsible for examining the budget proposals for secret items.</p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>80. Does the legislature have authority <i>in law</i> to amend the budget presented by the executive?</p> <p>a. Yes, the legislature has unlimited authority <i>in law</i> to amend the budget.</p> <p>b. Yes, the legislature has authority <i>in law</i> to amend the budget, with some limitations.</p> <p>c. Yes, the legislature has authority <i>in law</i> to amend the budget, but its authority is very limited.</p> <p>d. No, the legislature does not have any authority <i>in law</i> to amend the budget.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> The parliament members have a budget right, so the legislature has unlimited authority to amend the budget.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>81. What is the most detail provided in the appropriation (expenditure budget) approved by the legislature?</p> <ul style="list-style-type: none"> a. The approved budget includes program-level detail. b. The approved budget includes departmental totals and some additional details (for instance, sub-department totals or major programs). c. The approved budget includes only departmental totals. d. The approved budget includes less information than departmental totals. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> The legislature even discusses with the line ministries related to the expenditure on activity.</p>	a
Executive's Implementation of the Budget	
<p>82. How often does the executive release to the public in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ul style="list-style-type: none"> a. In-year reports on actual expenditure are released at least every month. b. In-year reports on actual expenditure are released at least every quarter. c. In-year reports on actual expenditure are released at least semi-annually. d. In-year reports on actual expenditure are not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The Law Number 17/2003 article number 27.</p> <p><u>Peer Reviewer One Comment:</u> Monthly and quarterly in-year reports are produced but not publicly available at the central government level (though some sub-national governments may make them available). Though the in-year and mid-year reports are not synonymous with one another, the level of information in the document enables it to be interpreted as both types of documents. One notable exception is that for the reconstruction of Aceh. The KPPN Khusus (Special State Treasury Service Office) which publishes monthly online updates of budget payments made under its authority, predominantly those related to the BRR (Aceh and Nias Rehabilitation and Reconstruction Agency). Though it is uncertain whether this will continue past 2009 when the BRR hands back its responsibilities to the local government. <i>Source:</i> http://www.danarrapbn.org/monitor/asp/default.asp</p> <p><u>Peer Reviewer Two Comment:</u></p>	c

<p>83. What share of expenditure is covered by in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ol style="list-style-type: none"> Yes, in-year reports cover all expenditures. Yes, in-year reports cover at least two-thirds, but not all, of expenditures. Yes, in-year reports cover less than two-thirds of expenditures. No in-year reports are released to the public. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p>Peer Reviewer One Comment: A more appropriate citation would be: See p.II16-II26 for written description of actual expenditure. See tables II.4 (p.II23) for actual expenditure by economic classification, II.4 (p.II25-II26) for organizational classification, and II.5 (p.II27) for functional classification. Source: http://www.anggaran.depkeu.go.id/Content/07-07-06,%20Laporan%20Pemerintah%20tentang%20Pelaksanaan%20APBN%202007%20Semester%20I.pdf</p> <p>Peer Reviewer Two Comment:</p>	b
<p>84. What is the most detail provided in the in-year reports on actual expenditures organized by <i>administrative unit</i>?</p> <ol style="list-style-type: none"> The in-year reports on actual expenditures organized by administrative unit contain program-level detail. The in-year reports on actual expenditures organized by administrative unit contain departmental totals and some additional details (for instance, sub-department totals or major programs). The in-year reports on actual expenditures organized by administrative unit contain only departmental totals. The in-year reports on actual expenditures organized by administrative unit are not released to the public, not produced, or contain less information than departmental totals. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p>Peer Reviewer One Comment: A more appropriate citation would be: See table II.4 (p.II25-II26) for expenditure by organizational classification/administrative unit. There is no information available at a program level. Source: http://www.anggaran.depkeu.go.id/Content/07-07-06,%20Laporan%20Pemerintah%20tentang%20Pelaksanaan%20APBN%202007%20Semester%20I.pdf</p> <p>Peer Reviewer Two Comment:</p>	c

<p>85. Do the in-year reports released to the public compare actual year-to-date expenditure with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <p>a. Yes, comparisons are made for all expenditures. b. Yes, comparisons are made for at least two-thirds, but not all, of expenditures. c. Yes, but comparisons are made for less than two-thirds of expenditures. d. No, comparisons are not made, or no in-year reports are released to the public. e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate citation would be: See p.II16-II26, tables II.4 (p.II23) for economic classification, II.4 (p.II25-II26) for organizational classification, and II.5 (p.II27) for functional classification for comparison of actual year-to-date expenditure with expenditure for same period in the previous year. Figures are presented in billion IDR and as a percentage of the state budget. Comparisons are made to the revised budget for the previous year (i.e. BY-1)). There is no information about the original estimate for the period. For information on intergovernmental transfers, see pages II27-II31 for narration and table II.6 (p.II32). <i>Source:</i> http://www.anggaran.depkeu.go.id/Content/07-07-06,%20Laporan%20Pemerintah%20tentang%20Pelaksanaan%20APBN%202007%20Semester%20I.pdf</p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
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<p>86. How often does the executive release to the public in-year reports on actual revenue collections by source of revenue?</p> <ol style="list-style-type: none"> In-year reports on actual revenue collections by source of revenue are released at least every month. In-year reports on actual revenue collections are released at least every quarter. In-year reports on actual revenue collections are released at least semi-annually. In-year reports on actual revenue collections by source of revenue are not released. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p>Peer Reviewer One Comment: A more appropriate comment would be: Monthly and quarterly in-year reports are produced but not publicly available at the central government level. Information is presented with in-year expenditure reporting. <i>Source:</i> http://www.anggaran.depkeu.go.id/Content/07-07-06,%20Laporan%20Pemerintah%20tentang%20Pelaksanaan%20APBN%202007%20Semester%20I.pdf</p> <p>Peer Reviewer Two Comment:</p>	c
<p>87. What share of revenue is covered by the in-year reports on actual revenue collections?</p> <ol style="list-style-type: none"> In-year reports cover the actual revenue collections of all sources of revenue. In-year reports cover the actual revenue collections of at least two-thirds of, but not all, sources of revenue. In-year reports cover actual revenue collections of less than two-thirds of revenue sources. In-year reports on actual revenue collections are not released to the public. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p>Peer Reviewer One Comment: A more appropriate citation would be: See p.II3-II15 for narration, table II.2 (p.II16) for quantitative presentation, and annex for more detailed quantitative breakdown. <i>Source:</i> http://www.anggaran.depkeu.go.id/Content/07-07-06,%20Laporan%20Pemerintah%20tentang%20Pelaksanaan%20APBN%202007%20Semester%20I.pdf</p> <p>Peer Reviewer Two Comment:</p>	a

<p>88. Do the in-year reports released to the public compare actual year-to-date revenue collections with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <p>a. Yes, comparisons are made for all revenue sources. b. Yes, comparisons are made for at least two-thirds of, but not all, revenue sources. c. Yes, but comparisons are made for less than two-thirds of revenue sources. d. No, comparisons are not made, or no in-year reports are released to the public. e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate citation to this question would be: See table II.2 (p.III6). Figures are presented in billion IDR and as a percentage of the state budget. Comparisons are made to the revised budget for the previous year (i.e. BY(t-1)). There is no information about the original estimate for the period. Source: http://www.anggaran.depkeu.go.id/Content/07-07-06.%20Laporan%20Pemerintah%20tentang%20Pelaksanaan%20APBN%202007%20Semester%20I.pdf</p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>89. Does the executive release to the public in-year reports on actual borrowing?</p> <p>a. Yes, in-year reports on actual borrowing are released at least every month. b. Yes, in-year reports on actual borrowing are released at least every quarter. c. Yes, in-year reports on actual borrowing are released at least semi-annually. d. No, in-year reports on actual borrowing are not released. e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate comment to this question would be: Monthly and quarterly in-year reports are produced but not publicly available at the central government level. Information is presented with in-year expenditure reporting. Source: http://www.anggaran.depkeu.go.id/Content/07-07-06.%20Laporan%20Pemerintah%20tentang%20Pelaksanaan%20APBN%202007%20Semester%20I.pdf</p> <p><u>Peer Reviewer Two Comment:</u></p>	c

<p>90. Do in-year reports released to the public on actual borrowing present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, and currency denomination of the debt) for the budget year?</p> <p>a. Yes, extensive information related to the composition of government debt is presented.</p> <p>b. Yes, key additional information is presented, but some details are excluded.</p> <p>c. Yes, some additional information is presented, but it lacks important details.</p> <p>d. No, additional information related to the composition of government debt is not presented, or such in-year reports on borrowing are not released.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> See page II32-II36 for narration, and table II.7 (p.II-36). <i>Source:</i> http://www.anggaran.depkeu.go.id/Content/07-07-06,%20Laporan%20Pemerintah%20tentang%20Pelaksanaan%20APBN%202007%20Semester%20I.pdf:</p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>91. For in-year reports on actual expenditure released to the public by the executive, how much time typically elapses between the end of the reporting period and when the report is released (e.g., are quarterly reports released less than 4 weeks after the end of the quarter)?</p> <p>a. Reports are released 1 month or less after the end of the period.</p> <p>b. Reports are released 2 months or less (but more than 1 month) after the end of the period.</p> <p>c. Reports are released more than 2 months after the end of the period.</p> <p>d. In-year reports are not released.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> The Law Number 17/2003 article number 27 (2)</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>92. Does the executive release to the public a mid-year review of the budget that discusses the changes in economic outlook since the budget was enacted?</p> <ol style="list-style-type: none"> Yes, the mid-year review includes an extensive discussion of the economy that includes a revised forecast for the full fiscal year and its effects on the budget. Yes, the mid-year review includes a discussion of the economy, but it lacks some details. Yes, the mid-year review includes a discussion of the economy, but it lacks important details. No, the mid-year review does not include a discussion of the economy, or the executive does not release a mid-year review of the budget. Not applicable/other (please comment). <p><u>Citation:</u> http://www.anggaran.depkeu.go.id/Content/07-04-24,NKdanUUAPBN2007.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate comment/citation would be, the mid-year review includes discussion of economic growth, inflation, exchange rate, government short-term financial instrument (SBI) interest rates, oil prices, and the government current account (See chapter 1). <u>Source:</u> http://www.anggaran.depkeu.go.id/Content/07-07-06,%20Laporan%20Pemerintah%20tentang%20Pelaksanaan%20APBN%202007%20Semester%20I.pdf</p> <p><u>Peer Reviewer Two Comment:</u></p>	a
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<p>93. Does the executive release to the public a mid-year review of the budget that includes updated expenditure estimates for the budget year underway?</p> <ol style="list-style-type: none"> Yes, the mid-year review includes updated expenditure estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels. Yes, the mid-year review includes updated estimates of expenditure, but some details on why estimates have changed are not provided. Yes, the mid-year review includes updated estimates of expenditure, but important details on why estimates have changed are not provided. No, the mid-year review does not include updated expenditure estimates for the budget year, or the executive does not release a mid-year review of the budget. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate citation to this question would be, see table II.1 (p. II3) Source: http://www.anggaran.depkeu.go.id/Content/07-07-06,%20Laporan%20Pemerintah%20tentang%20Pelaksanaan%20APBN%202007%20Semester%20I.pdf:</p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>94. What is the most detail provided in the mid-year review for expenditures?</p> <ol style="list-style-type: none"> The mid-year review includes program-level detail for expenditures. The mid-year review includes departmental totals (or functional totals) and some additional details (for instance, sub-department totals or major programs). The mid-year review includes only departmental totals (or functional totals). The mid-year review includes less information than departmental totals (or functional totals) for expenditures, or the executive does not release a mid-year review of the budget. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>95. Does the executive release to the public a mid-year review of the budget that includes updated revenue estimates for the budget year underway?</p> <ul style="list-style-type: none"> a. Yes, the mid-year review includes updated revenue estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels. b. Yes, the mid-year review includes updated estimates of revenue, but some details on why estimates have changed are not provided. c. Yes, the mid-year review includes updated estimates of revenue, but important details on why estimates have changed are not provided. d. No, the mid-year review does not include updated revenue estimates for the budget year, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>96. Does the executive seek input from the legislature when the executive shifts funds between administrative units (except when the amounts are below a certain <i>minimal</i> level specified in law or regulation)?</p> <ul style="list-style-type: none"> a. Yes, the executive seeks approval from the legislature before shifting funds between administrative units. b. Yes, the executive gives prior notification to the legislature before shifting funds, giving the legislature an opportunity to block or modify the proposed adjustment. c. Yes, the executive seeks legislative approval, but only after the shift of funds has been implemented. d. No, the executive shifts funds between administrative units without seeking input from the legislature, or the amount allowed under the law or by regulation is significantly large enough to undermine public scrutiny and accountability (please describe arrangements below). e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>97. During the past year, have there been credible reported instances in which the procurement of goods and services has not followed an open and competitive process in practice?</p> <ul style="list-style-type: none"> a. There were no credible reported instances of procurement failing to follow an open and competitive process in practice during the past year. b. The procurement of goods and services frequently followed an open and competitive process in practice, but there were some reported instances of irregularities. c. The procurement of goods and service followed an open and competitive process in many instances, but there were significant reported examples of irregularities. d. No, the procurement process was not open and competitive in practice. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>c</p>
<p>98. When does the legislature typically approve supplemental budgets?</p> <ul style="list-style-type: none"> a. Supplemental budgets are approved before the funds are expended, or the executive rarely proposes a supplemental budget (please specify). b. Supplemental budgets are approved after the funds are expended, or the executive implements supplemental budgets without ever receiving approval from the legislature (please specify). c. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>

<p>99. In most years, how large are supplemental budget requests relative to the size of the original budget?</p> <ol style="list-style-type: none"> a. Supplemental budgets are generally equal to 2 percent or less of the original budget. b. Supplemental budgets are generally equal to more than 2 percent, but less than 5 percent, of the original budget. c. Supplemental budget are generally equal to more than 5 percent, but less than 10 percent, of the original budget. d. Supplemental budget are generally equal to 10 percent or more of the original budget, or insufficient information is available to the public regarding the amount of supplemental budgets. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> For the fiscal year of supplemental budget 2007 (APBNP), the increasing of the budget should be 13,7% of the original budget year (2007 APBN).</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>100. When does the legislature approve the expenditure of contingency funds or other funds for which no specific purpose was identified in the budget?</p> <ol style="list-style-type: none"> a. Expenditures are approved before the funds are expended, or contingency funds or other funds with no specific purposes are not included in the budget. b. Expenditures are approved after the funds are expended, but before the end of the fiscal year. c. Expenditures are approved after the end of the fiscal year, for example in the next budget. d. Such expenditure takes place without legislative approval. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

Executive's Year-end Report and the Supreme Audit Institution	
<p>101. How long after the end of the budget year does the executive release to the public a year-end report that discusses the budget's actual outcome for the year?</p> <ol style="list-style-type: none"> a. The report is released six months or less after the end of the fiscal year. b. The report is released 12 months or less (but more than six months) after the end of the fiscal year. c. The report is released more than 12 months after the end of the fiscal year. d. The executive does not release a year-end report. e. Not applicable/other (please comment). <p><u>Citation:</u> The Law Number 17/2003 article number 30 The President released the draft of law audited implementation of budget document to the parliament that was audited by the supreme audit institution (badan pemeriksa keuangan, BPK), at least 6 (six) months after the last fiscal year.</p> <p>"Presiden menyampaikan rancangan undang-undang tentang pertanggungjawaban pelaksanaan APBN kepada DPR berupa laporan keuangan yang telah diperiksa oleh Badan Pemeriksa Keuangan, selambat-lambatnya 6 (enam) bulan setelah tahun anggaran berakhir" .</p> <p>http://www.unsrat.ac.id/hukum/uu/uu_17_03.htm</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> Since the mid-1990s the deadline for submission of audit accounts to the national parliament has been gradually reduced from 24 months to 6 months. Since 2005, audited government accounts have been available to the parliament and the public six months or less after the end of the fiscal year. The BY2006 audited accounts were made available on May 10, 2007. The Internet link for access to Law 17/2003 is not a government site but rather a university. The link is no longer active. Government laws and regulations can be accessed from www.indonesia.go.id</p> <p><u>Peer Reviewer Two Comment:</u> It is a common practice in Indonesia because it is strictly regulated by the Law.</p>	a

<p>102. In the year-end report have the data on the actual outcomes been audited?</p> <ul style="list-style-type: none"> a. Yes, all data on actual outcomes have been audited. b. At least two-thirds, but not all, of the data on actual outcomes have been audited. c. Less than two-thirds of the data on actual outcomes have been audited. d. None of the data on actual outcomes has been audited, or a year-end report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The Supreme Audit Institution (SAI) make a sampling method for their audit process. The analysis unit scattered by regions or departments or programs.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> The SAI makes a sampling survey related to the investigation audit.</p>	<p>c</p>
<p>103. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>

<p>104. What level of detail is the focus of the explanation of the differences between the enacted levels and the actual outcome for expenditures presented in the year-end report?</p> <ul style="list-style-type: none"> a. The explanation of the differences between the enacted expenditure levels and the actual outcome focuses on the program level. b. The explanation focuses on departmental totals (or functional totals) or some lower level of detail (but not the program level in all cases). c. The explanation focuses on a higher level of aggregation than departmental totals (or functional totals). d. No explanation of the differences is provided, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>105. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>106. Does the year-end report explain the difference between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> However, it does not explain the impact of such differences to the budget in detail.</p>	a
<p>107. Does the year-end report explain the difference between the original estimates of non-financial data and the actual outcome?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>108. Does the year-end report explain the difference between the original performance indicators and the actual outcome?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
<p>109. Does the year-end report explain the difference between the enacted level of funds intended to benefit directly the country’s most impoverished populations and the actual outcome?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> No explanation is presented in the year-end report.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>

<p>110. Does the year-end report present the actual outcome for extra-budgetary funds?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the actual outcome for extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key issues, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information is not presented on extra-budgetary funds, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
<p><i>The Independence and Performance of the Supreme Audit Institution</i></p>	

<p>111. How long after the end of the fiscal year are the final annual expenditures of national departments audited and (except for secret programs) released to the public?</p> <ul style="list-style-type: none"> a. Final audited accounts are released to the public six months or less after the end of the fiscal year. b. Final audited accounts are released 12 months or less (but more than six months) after the end of the fiscal year. c. Final audit accounts are released more than 12 months, but within 24 months of the end of the fiscal year. d. Final audited accounts are not completed within 24 months after the end of the fiscal year or they are not released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> Agree with evaluation to this question. A more appropriate citation/comment to this question would be: Article 30 of the Law 17/2003 on State Finances (<i>Undang Undang Nomor 17 Tahun 2003 tentang Keuangan Negara</i>) mandates that the audited government accounts be submitted to the national legislature within 6 months of the end of the fiscal year in question. IT will comprise of, at minimum, a report on budget realization, government balance sheet, cash flow statement, and notes on the financial statement. Since the mid-1990s the deadline for submission of audit accounts to the national parliament have been gradually reduced from 24 months to 6 months. Since 2005, audited government accounts have been available to the parliament and the public six months or less after the end of the fiscal year. The FY2006 audited accounts were made available on May 10, 2007.</p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>112. Two years after the completion of a fiscal year, what percentage of annual expenditures has been audited and (except for secret programs) the report(s) released to the public?</p> <ul style="list-style-type: none"> a. All expenditures have been audited and the reports released to the public. b. Expenditures representing at least two-thirds of, but not all, expenditure have been audited. c. Expenditure representing less than two-thirds of expenditure have been audited. d. No expenditures have been audited, the reports have not been released to the public, or was released more than 24 months after the end of the fiscal year. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> I choose my answer “c,” as of discussions with the BPK and Department of Finance staffs.</p> <p><u>Peer Reviewer One Comment:</u> A more appropriate comment to this question would be: Tax revenue and some select expenditures were not audited. That related to tax revenue was due to limitations documentation received from the Ministry of Finance (approximately IDR 409 trillion in tax revenue and IDR 35 trillion in tax receivables). Nor was the SAI able to conduct an audit of capital expenditures within the Directorate General of Taxation (Ministry of Finance).</p> <p><i>Source:</i> http://www.bpk.go.id/doc/ikhtisar/lkpp2006/buku_1/LHP_LKPP_290507.pdf See page 8.</p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>c</p>
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<p>113. Does the annual audit report(s) that is released to the public include an executive summary?</p> <ul style="list-style-type: none"> a. The annual audit report(s) includes one or more executive summaries summarizing the report's content. b. No, the audit report(s) does not include an executive summary, or such reports are not released to the public, or was released more than 24 months after the end of the fiscal year. c. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate comment to this question would be: the executive summary provides information on SAI's scope and responsibility, the SAI's opinion in the previous fiscal year, limitations in scope of audit of government accounts, as well as balance sheet, internal controls, process of compilation of government accounts, tax and non-tax revenue, expenditures, government banking arrangements, tax receivables, government joint and sole investments, external long term debt, and final opinion on government financial reports.</p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>114. 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?</p> <ul style="list-style-type: none"> 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 they are removed. b. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature. c. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>115. Does the Supreme Audit Institution release to the public audits of extra-budgetary funds?</p> <ol style="list-style-type: none"> Yes, the SAI releases to the public audits of all extra-budgetary funds. Yes, the SAI releases audits representing at least two-thirds of, but not all, extra-budgetary funds. Yes, the SAI releases audits representing less than two-thirds of all extra-budgetary funds. No, the SAI does not release to the public audits of extra-budgetary funds, or it does not audit such funds, or such a report was released more than 24 months after the end of the fiscal year. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	c
<p>116. Beyond the established year-end attestation audits, does the Supreme Audit Institution (SAI) have <i>the discretion in law</i> to undertake those audits it may wish to?</p> <ol style="list-style-type: none"> The SAI has full discretion to decide which audits it wishes to undertake. The SAI has significant discretion, but faces some limitations. The SAI has some discretion, but faces considerable limitations. The SAI has no discretion to decide which audits it wishes to undertake. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> The SAI has the discretion <i>in law</i> undertake those audits it may wish to. Article 9.1.a of the Law 15/2006 on the Supreme Audit Institution (<i>Undang Undang Republik Indonesia Nomor 15 Tahun 2006 tentang Badan Pemeriksa Keuangan</i>) gives the SAI authority to: “determine audited agency, plan and execute an audit, determine the timing and method of the audit, as well as compile and present an audit report” [<i>“menentukan objek pemeriksaan, merencanakan dan melaksanakan pemeriksaan, menentukan waktu dan metode pemeriksaan serta menyusun dan menyajikan laporan pemeriksaan”</i>]. Evidence of this authority <i>in practice</i> can be seen in the specific central government audits (<i>Pemeriksaan dengan tujuan tertentu (PDTT) pada pemerintah pusat</i>) undertaken by the SAI. For example during the first semester of FY2007 see, http://www.bpk.go.id/doc/hapsem/2007i/disc1/APBN/apbn_I_07.htm.</p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<p>117. Who determines the budget of the Supreme Audit Institution?</p> <ul style="list-style-type: none"> a. 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. b. The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. c. The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. d. The budget of the SAI is determined by the executive, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>C</p>
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<p>118. Does the Supreme Audit Institution employ designated staff for undertaking audits of the central government agencies pertaining to the security sector (military, police, intelligence services)?</p> <ol style="list-style-type: none"> a. The SAI employs designated staff, and the staffing levels are broadly consistent with the resources the SAI needs to fulfill its mandate. b. The SAI employs designated staff, but the staffing levels are a cause of some constraints to the SAI in fulfilling its mandate. c. The SAI employs designated staff, but the staffing levels pose a significant constraint on the SAI in fulfilling its mandate. d. The SAI does not employ designated staff for auditing of the security sector, or does not undertake audits of the security sector. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> The SAI's organization is structured into 8 divisions covering different ministerial/geographic mandates (see http://www.bpk.go.id/ > Profile > Bidang Tugas Pimpinan BPK RI). One division is responsible for auditing the public finances of ministries/institutions related to fields of politics, law, defense and security (<i>politik, hukum, pertahanan dan keamanan</i>). Included within its mandate, among other ministries/institutions, is the National Police (Kepolisian Republik Indonesia-POLRI), State Intelligence Agency (<i>Badan Intelijen Negara</i>) and the State Secret Code Agency (<i>Lembaga Sandi Negara</i>). While this information does not suggest that staffing levels are inadequate, it represents a conservative evaluation given the Agency's ability to prepare more substantive audit reports in recent years.</p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
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<p>119. Does the Supreme Audit Institution maintain formal mechanisms of communication with the public to receive complaints and suggestions to assist it in determining its audit program (that is, to identify the agencies, programs, or projects it will audit)?</p> <ol style="list-style-type: none"> Yes, the SAI maintains mechanisms of communication with the public, and received more than 100 communications from the public during the past year. Yes, the SAI maintains mechanisms of communication with the public, and received less than 100 but more than ten communications from the public during the past year. Yes, the SAI maintains mechanisms of communication with the public but it receives very little (less than ten) or no information from the public on potential subjects for audit. No, the SAI does not maintain any formal mechanisms of communication with the public. Not applicable. <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “c.” The SAI maintains upon its website mechanisms for public complaints and suggestions (<i>Pengaduan Masyarakat</i>). However, it is not clear for the website how many complaints/suggestions are actually received from the public each year.</p> <p><u>Peer Reviewer Two Comment:</u></p>	C
<p>120. Does a committee of the legislature view and scrutinize the audit reports?</p> <ol style="list-style-type: none"> Yes, all audit reports are scrutinized. Yes, most audit reports are scrutinized. Yes, some audit reports are scrutinized. No, audit reports are not scrutinized. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "c." Bi-annual audit reports are provided by the SAI to the national parliament for all budget entities. Parliament views and scrutinizes audit reports by committees. There is no specific public accounts committee. The level of scrutiny of audit reports is dependent upon the respective parliamentary commissions: Commission I: Defense, Intelligence, Foreign Affairs, Information and Communication Commission II: Home Affairs and Regional Autonomy, State Apparatus, and General Elections Commission III: Law, Legislation, Human Rights and Security Commission IV: Agriculture, Plantations, Forestry, Maritime Affairs, Fisheries and Food</p>	C

<p>Commission V: Transportation, Public Works, State Housing, Rural and Isolated Region Development, Meteorology and Geophysics, National Search and Rescue Commission VI: Trade, Industry, Investment, Small-Medium Enterprises, State Owned Enterprises and Cooperation, National Standards Commission VII: Natural Energy Resources and Minerals, Research and Technology, Environment Commission VIII: Religion, Social Affairs, Gender Empowerment Commission IX: Population, Health, Manpower and Transmigration Commission X: Education, Youth Affairs, Sports, Tourism, Arts and Film Industry, Culture Commission XI: Finance, National Development Planning, Banking and Non-Bank Financial Institutions</p> <p>Peer Reviewer Two Comment: A more appropriate response to this question would be “c.” There is a formal delivery of SAI to the legislature related to audit reports. Based on these reports, the legislature considers some actions related to the line ministries</p>	
<p>121. 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?</p> <ol style="list-style-type: none"> a. Yes, the executive reports publicly on what steps it has taken to address audit findings. b. Yes, the executive reports publicly on most audit findings. c. Yes, the executive reports publicly on some audit findings. d. No, the executive does not report on steps it has taken to address audit findings. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The audit recommendations are only recommendations administratively, not to enhance wide public awareness for remedial action.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>

<p>122. Does either the Supreme Audit Institution or the legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?</p> <ul style="list-style-type: none"> a. Yes, a comprehensive report is released regularly that tracks actions taken by the executive to address audit recommendations. b. Yes, a report is released, covering key audit recommendations, but some details are excluded. c. Yes, a report is released, but it lacks important details. d. No, a report is not produced or it is prepared for internal purposes only (please specify). e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> Agree with the evaluation to this question. However, a more appropriate comment would be that the audit report prepared by the SAI includes within it a section examining the executive’s follow-up of previous audit recommendations. In the 2006 audit report, it was noted that of the 18 recommendations identified in the FY2004, three had been completed with 15 ongoing; and from the 40 in the FY2005 report, seven had been completed, 32 were ongoing and one had yet to begin. More detailed information on the breakdown of these recommendations is provided as an annex to this section of the audit report. Furthermore, the SAI provided information on the steps undertaken by the executive to follow-up upon its recommendations.</p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>123. Are audit reports of the annual accounts of the security sector (military, police, intelligence services) and other secret programs provided to the legislature (or relevant committee)?</p> <ul style="list-style-type: none"> a. Yes, legislators are provided with detailed audit reports related to the security sector and other secret programs. b. Yes, legislators are provided audit reports on secret items, but some details are excluded. c. Yes, legislators are provided audit reports on secret items, but they lack important details. d. No, legislators are not provided audit reports on secret items, or secret programs are not audited (please specify). e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a