



Overall score: **54%** Provides some information to the public in its budget documents during the year.

Highlights Information in Public Documents

Indonesia’s score on the Open Budget Index shows that the government provides the public with some information on the central government’s budget and financial activities during the course of the budget year. This makes it difficult for citizens to hold government accountable for its management of the public’s money.

The Open Budget Index 2008 evaluates the quantity and type of information that governments make available to their publics in the seven key budget documents that should be issued during the budget year. One of the most important documents is the executive’s budget proposal. It should contain the executive’s plans for the upcoming year along with the cost of the proposed activities. The proposal should be available to the public and to the legislature prior to being finalized, at least three months before the start of the budget year to allow for sufficient review and public debate.

In Indonesia, the proposal provides some information to the public, meaning citizens have a general, albeit incomplete, picture of the government’s plans for taxing and spending for the upcoming year.

Moreover, it is somewhat difficult to track spending, revenue collection and borrowing during the year. Although Indonesia publishes its mid-year reports, it does not publish its monthly and quarterly in-year reports—with the notable exception of reports on the reconstruction of Aceh. Publishing all in-year reports would greatly strengthen public accountability, since they provide updates on how the budget is being implemented during the year.

It is also somewhat difficult to assess budget performance in Indonesia once the budget year is over. A year-end report is produced, but it lacks some important details, preventing some comparisons between what was budgeted and what was actually spent and collected. Also, the scope of Indonesia’s audit report is rather limited, and the executive does not report on steps it has taken to address audit findings.

Access to the highly detailed budget information needed to understand the government’s progress in undertaking a specific project or activity remains limited. However, in April 2008 Indonesia codified the right to access government information into law, which could help to address this.

Public Participation and Institutions of Accountability

Beyond improving access to key budget documents, there are other ways in which Indonesia’s budget process could be made more open.

Opportunities for citizen participation in budget debates could be increased. For example, the legislature does not hold hearings on the budget in which the public can participate.

The independence of Indonesia’s Supreme Audit Institution is somewhat limited, as it does not have a budget sufficient to fulfill its mandate. Furthermore, there is no public accounts committee of Parliament.



Availability of Key Budget Documents and Citizens Budget (in order of expected release)

Pre-Budget Statement	● Yes
Executive’s Budget Proposal	● Yes
Citizens Budget	○ No
Enacted Budget	● Yes
In-year Reports	● Yes
Mid-Year Review	● Yes
Year-End Report	● Yes
Audit Report	● Yes

Open Budget Index 2008



Indonesia

The Open Budget Index evaluates the quantity and type of information available to the public in a country's budget documents. A country's placement within a performance category was determined by averaging the response to 91 questions on the Open Budget Questionnaire related to information contained in the eight key budget documents that all countries should make available to the public.

Research to complete the Open Budget Questionnaire was undertaken by:

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The International Budget Project was established as part of the Center on Budget and Policy Priorities, a Washington, DC-based non-partisan non-profit research organization, in 1997 to support civil society organizations around the world interested in strengthening public budget processes, institutions and outcomes. For more information on the IBP and the Open Budget Initiative 2008, please visit www.openbudgetindex.org

