Local Government Budget Management Performance:
A Survey of 41 Local Governments in Indonesia
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List of Terms and Abbreviations

APBD : Anggaran Pendapatan dan Belanja Daerah, Local Government Revenue and Expenditure Budget

APBDP : Anggaran Pendapatan dan Belanja Daerah Perubahan, Revised Local Government Revenue and Expenditure Budget

APBN : Anggaran Pendapatan dan Belanja Negara, State Revenue and Expenditure Budget

Bappeda : Badan Perencanaan Pembangunan Daerah, Local Development Planning Agency

Bappenas : Badan Perencanaan Pembangunan Nasional, National Development Planning Agency

BPK : Badan Pemeriksa Keuangan, State Audit Agency

DAK : Dana Alokasi Khusus, Special Allocation Fund

DAU : Dana Alokasi Umum, General Allocation Fund

DPA : Dokumen Pelaksanaan Anggaran, Budget Implementation Document

DPRD : Dewan Perwakilan Rakyat Daerah, Regional People’s Representative Assembly

ILPPD : Informasi Laporan Pertanggungjawaban Pemerintahan Daerah, Local Government Accountability Report Information

KUA-PPAS : Kebijakan Umum Anggaran – Prioritas dan Platfrom Anggaran Sementara, General Budget Policy – Provisional Budget Priorities and Ceiling

LKPD : Laporan Keuangan Pemerintah Daerah, Local Government Financial Statements

Musrenbang : Musyawarah Perencanaan Pembangunan, Development Planning Conference

MusrenbangCam : Musyawarah Perencanaan Pembangunan Kecamatan, District Development Planning Conference

MusrenbangKab/Kot : Musyawarah Perencanaan Pembangunan Kabupaten/Kota, District/Municipality Development Planning Conference

Perkada : Peraturan Kepala Daerah, Regulation of the Head of the Region
<table>
<thead>
<tr>
<th>Abbreviation</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Permendagri</td>
<td><em>Peraturan Menteri Dalam Negeri</em>, Minister of the Interior Regulation</td>
</tr>
<tr>
<td>Perda</td>
<td><em>Peraturan Daerah</em>, Local Regulation</td>
</tr>
<tr>
<td>Pokja</td>
<td><em>Kelompok Kerja</em>, Work Group</td>
</tr>
<tr>
<td>PP</td>
<td><em>Peraturan Pemerintah</em>, Government Regulation</td>
</tr>
<tr>
<td>PUG</td>
<td><em>Pengarus Utamaan Gender</em>, Gender Mainstreaming</td>
</tr>
<tr>
<td>RAPBD</td>
<td><em>Rancangan Anggaran Pendapatan dan Belanja Daerah</em>, Draft Local Government Revenue and Expenditure Budget</td>
</tr>
<tr>
<td>Renja</td>
<td><em>Rencana Kerja</em>, Work Plan</td>
</tr>
<tr>
<td>Renstra</td>
<td><em>Rencana Strategis</em>, Strategic Plan</td>
</tr>
<tr>
<td>RKA</td>
<td><em>Rencana Kerja dan Anggaran</em>, Work Plan and Budget</td>
</tr>
<tr>
<td>RKPD</td>
<td><em>Rencana Kerja Pemerintah Daerah</em>, Local Government Work Plan</td>
</tr>
<tr>
<td>RPJMD</td>
<td><em>Rencana Pembangunan Jangka Menengah Daerah</em>, Local Medium-Term Development Plan</td>
</tr>
<tr>
<td>SKPD</td>
<td><em>Satuan Kerja Pemerintah Daerah</em>, Local Government Work Unit</td>
</tr>
</tbody>
</table>
Executive Summary

Budgets (both the State Budget (APBN) and local government budgets (APBD)) are an important instrument for governments to carry out their programs, which are to some extent influenced by how the budget is managed. The government budget is a reflection of political decisions between the executive and the legislature, which reflect what the government does each year. These political decisions have a broad impact on the public’s standard of living, particularly in the effort to provide better basic services to residents, especially women and the poor. It is assumed that how the budget is managed – from planning through accountability – will influence how effectively the budget can stimulate economic growth and provide better basic services.

This report presents the results of research performed to assess Local Government Budget Management Performance (Kinerja Pengelolaan Anggaran Daerah, KiPAD) based on four aspects of good governance. The budget management process assessed by KiPAD covers the stages of planning, budget deliberation, implementation, and accountability. Budget management performance in these four stages is assessed based on four aspects of good governance: transparency, participation, accountability, and gender equality. The scores for each local government in these four aspects of good governance are aggregated in the form of a KiPAD Index to ease comparison between districts/municipalities.

Research was conducted in 41 districts/municipalities in 16 provinces, and it is hoped that the results can be used as a reference to improve KiPAD in the respective districts/municipalities. Research was done on local government data and documents for the years 2007 (for the accountability stage) and 2008 (for the planning, discussion, and budget implementation stages), and on the applicable documents for year 2008 (for the medium-term planning documents). It is hoped that this assessment will spur local governments to continuously improve their performance in applying the principles of good governance. It is also hoped that the assessment will enhance relations between governments and their communities. For the central and provincial governments, which play a role in supervising district/municipality governments, this assessment can help in prioritizing the attention and support that can be given.

The level of transparency is relatively high in the first three stages of budget management, but relatively low in the accountability stage. The existence of Law No. 14 of 2008 on Openness of Public Information seems to have had a reasonably positive impact in the relatively high public access to budget-related documents. However, around a third of the local governments studied have not produced Local Government Accountability Report Information (Informasi Laporan Pertanggungjawaban Pemerintah Daerah, ILPPD), and around a third of those that have prepared ILPPD do not grant the general public access to it. One major challenge for local governments is managing public documents through an adequate archiving system. Not one local government has
such a system, so even when in principle the information can be accessed, most local governments still require bureaucratic procedures and informal relationships with local government officials to obtain it.

The participation performance of the local governments studied is relatively low, particularly in the budget discussion and accountability stages. In the budget planning stage, most local governments provide vehicles for participation, although these are relatively low for sectoral planning, such as in the formulation of the Strategic Plans (Rencana Strategis, Renstra) and Work Plans (Rencana Kerja, Renja) of Local Government Work Units (Satuan Kerja Pemerintah Daerah, SKPD). In the budget discussion stage – drafting of the General Budget Policy / Provisional Budget Priorities and Ceiling (Kebijakan Umum Anggaran - Prioritas dan Plafon Anggaran Sementara, KUA-PPAS) and the Draft Local Government Budget (Rancangan Anggaran Pemerintah Daerah, RAPBD), in the executive and the legislature – around 60% of the local governments studied do not conduct any public consultation in the drafting process. In the implementation stage, fewer than 50% of the local governments studied provide a means to accommodate citizen complaints. The situation is even worse in the accountability stage; only one region provides a vehicle for participation before promulgating the Local Government Financial Statements (Laporan Keuangan Pemerintah Daerah, LKPD).

In the aspect of accountability, the performance of the 41 local governments studied is relatively high, though there is still room for improvement. A majority of the local governments already have price standards, which are updated each year, for procurement of goods and services in their regions, though very few local governments are undertaking reform in this sector. With regard to time for discussion and establishment of the budget, most of the local governments studied do not provide enough time for the legislature to deliberate the KUA-PPAS, RAPBD and Revised RAPBD, which leads to delays in passing the APBD and Revised APBD. This clearly reduces the opportunity for local governments to make investments and provide public services. Meanwhile, based on the results of audits by BPK (Badan Keuangan Negara, the State Audit Agency), most of the local governments studied received Qualified Opinions, seven received Adverse Opinions, and four received Disclaimers of Opinion.

Efforts to improve equality for women in budget management generally remain low, especially in the implementation and accountability stages. Very few local governments provide vehicles for participation by women, such as special discussions for women at the community level or representation for women in the planning process. Furthermore, only around half of the local governments studied have formed gender mainstreaming work groups (Pokja PUG), and more than half of these have not been officially established. Only five districts/municipalities have established gender mainstreaming focal points in each SKPD. With regard to use of disaggregated data as part of the Work Plan and Budget (Rencana Kerja dan Anggaran, RKA) planning process, again only five regions use disaggregated data, and even then it is not yet used in drafting the RKA. Special vehicles to monitor budget implementation and accountability are also very seldom provided by local governments.
Overall, Sumedang District, Padang Panjang Municipality and Sleman District have the highest KiPAD index ratings. Regions with relatively limited fiscal capability hold the top KiPAD ratings, while regions with substantial fiscal capability are in the lower ranks. Meanwhile, no significant difference was found between municipality and district governments in the KiPAD rankings, or between local governments in Java and those outside Java. However, secondary municipalities seem to have better KiPAD ratings than large (metropolitan) municipalities.
Chapter I

Introduction: Assessing the Local Government Budget Management Process

A. Background

This report presents the results of research performed to assess the execution of the budget management process in certain regions. The budget management process is defined as the activities performed by a local government in planning activity programs and drafting the budget (the planning stage), deliberating and deciding on activity programs and budgets (the discussion stage), implementing the budgeted activity programs (the implementation stage) and providing accountability for the implementation of the activity programs and budgets (the accountability stage).

Budget management should ideally be done by internalizing the principles of good governance so that the budget policy and implementation produced accommodate the interests of the stakeholders. The powers held by the government constitute a mandate that derives from the voice of the people. The government is entrusted to implement the operations of the political organization of the state in order to bring prosperity to all the people – those who granted the mandate. Thus, the citizens are the true holders of power and authority. The government cannot act arbitrarily in making public policies. It is important to apply the principles of good governance because the citizens and the government often have different perceptions and interests as stakeholders in budget planning, which may be detrimental to one side or the other.

Government budgets (both APBN and APBD) are an important instrument for the government to set development program priorities at both the national and local levels. We could even say that the government budget is a reflection of political decisions between the executive and the legislature. These political decisions obviously have a tremendous impact on the living standards of the public, depending on how well the development budget allocations promote efforts to provide better basic services to residents, especially women and the poor. Therefore, the budget is also a measurement tool to evaluate the government’s support for its citizens.

Findings by Seknas FITRA in 2007 and 2008 indicate that local government budgets still do not reflect policies that create public prosperity. The results of analysis in 2007 in 30 localities showed that the direct expenditures for education and health, after deducting DAK (Special Allocation Funds), were on average still very low. In the education sector, the local governments’ direct expenditure allocations were only around 8.3% of the
total APBD expenditure. And on average, only 4.6% of total APBD expenditure was allocated for the health care sector. In 2008, the average direct expenditure allocated for education in 29 localities was only 15.3% of the total education expenditure, while the indirect expenditure allocated for education was much higher, at 76%. In the health sector, the average direct expenditure allocated was 39.5%, while indirect expenditure was 44.9% of total health expenditure.\footnote{1}

Several studies\footnote{2} have also described the serious problems faced by the public in becoming involved in local government budget planning. \textit{First}, limited public space for involvement in determining budget allocations. The existing development planning is not significantly correlated with the budgeting process. As a consequence, often the results of community planning are not used as a reference or basis in drafting the budget. \textit{Second}, although some localities have developed policies that ensure transparency of public documents, the public still has difficulty gaining access to budget documents. This means that budget documents such as the Work Plans and Budgets (\textit{Rencana Kerja Anggaran}, RKA) and Budget Implementation Documents (\textit{Dokumen Pelaksanaan Anggaran}, DPA) of local government agencies and offices, and the Local Government Revenue and Expenditure Budget (\textit{Anggaran Pendapatan dan Belanja Daerah}, APBD) documents, are still hard for the public to access. \textit{Third}, some local governments still do not comply with the administration of the planning and budgeting processes as stipulated in laws and regulations; for example, budgets are not passed on time, and the content of the budget documents is inadequate. This situation disrupts the implementation of development programs, which means that services to the public are disrupted as well.

This research is one way for civil society groups to be involved in monitoring and evaluation of the conduct of local government, specifically in the planning and budgeting processes. The central and provincial governments have an important role in monitoring and evaluating the local governments below them, as mandated in Law No. 32 of 2004. However, the involvement of civil society groups needs to be developed through various activities, such as this research.

\footnote{1}{Refleksi Penganggaran 2008: \textit{Selusin Dosa Besar Pengelolaan Anggaran} 2008 (Reflections on Budgeting 2008: A Dozen Major Sins in Budget Management in 2008), Seknas FITRA, 2009.}

\footnote{2}{Inovasi Demokratisasi Penganggaran Daerah: \textit{Refleksi Gerakan Advokasi Anggaran Mewujudkan Kedaulatan Rakyat atas Anggaran} (Innovations in Democratization of Local Budgeting: Reflections of the Budget Advocacy Movement Realizing People’s Sovereignty over the Budget), Seknas FITRA, The Asia Foundation and Yayasan TIFA, 2007, containing a collection of research results by budget advocacy activists.}
B. Research Aims

This research is aimed at seeing to what extent the practices of budget management in the regions are conducted applying the principles of good governance: transparency, participation, accountability and gender equality. Specifically, this research is intended to provide input to local governments to improve their performance in planning and budgeting processes that better emphasize the principles of participation, transparency, accountability, and gender equality.

In addition, it is also hoped that this research can be used by the central government as a reference for evaluating and improving policies on the local budget management process. This research will also be useful to add to the findings of previous research and to serve as basic data for improving the performance of local governments in conducting planning and budgeting processes that pay more attention to the public interest.

C. Methodology

This research was performed by tracing documents on the local budget management cycle in four stages: documents on the planning, discussion, implementation, and accountability stages. These documents were then assessed by observing to what extent the budget management process applied the principles of good governance.

Four principles of good governance are used as the bases for the analysis in this research: transparency, participation, accountability, and gender equality. Each of these principles is used as a tool to analyze the entire budget management cycle, from planning, through discussion and implementation, to accountability. Each indicator has a limited definition, based on the following conditions:

- **Transparency** is formulated as a systematic effort by government for openness in providing, and granting access to, information in all stages of budget planning. The indicators used for presence or absence of transparency are availability and public accessibility of budget documents, and completeness of the content of budget documents.

- **Participation** is formulated as the level of citizen involvement in decision making at each stage of budget planning. The matters noted in this indicator are means for participation provided by the government, the participants who are involved, regulatory guarantees, and decision making authority in participatory processes.

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3 These indicators are adapted from the principles of good governance.
- **Accountability** is formulated as an effort by the local government administration to openly account to the legislature and the public for the budget that has been managed. The indicators include the means used for conveying accountability, timeliness in completing budget documents, and the BPK’s opinion on the results of its audit of local finances.

- **Gender equality** is formulated as an effort by the government to provide space for participation by the poor and women in the budget planning cycle. The matters seen from this indicator are vehicles provided by the government for the poor and women, considering their conditions and position in society, to enable them to take part and be considered in planning and budgeting; availability of management institutions; and regulatory guarantees.

For these reasons, this research obtains a cross-cutting view of the budget management cycle and the principles of good governance. Seventy-five questions were asked, which were distributed as shown in the following table.

### Table 1.1. Distribution of Research Questions by Cycle and Principles of Good Governance

<table>
<thead>
<tr>
<th>Cycle Principle</th>
<th>Planning</th>
<th>Discussion</th>
<th>Implementation</th>
<th>Accountability</th>
<th>Number of questions</th>
</tr>
</thead>
<tbody>
<tr>
<td>Transparency</td>
<td>10</td>
<td>9</td>
<td>12</td>
<td>5</td>
<td>36</td>
</tr>
<tr>
<td>Participation</td>
<td>10</td>
<td>4</td>
<td>1</td>
<td>3</td>
<td>18</td>
</tr>
<tr>
<td>Accountability</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>4</td>
<td>13</td>
</tr>
<tr>
<td>Equality</td>
<td>3</td>
<td>3</td>
<td>1</td>
<td>1</td>
<td>8</td>
</tr>
<tr>
<td><strong>Total questions</strong></td>
<td>25</td>
<td>19</td>
<td>18</td>
<td>13</td>
<td><strong>75</strong></td>
</tr>
</tbody>
</table>

Below is the process flow of putting into operation the concept of the principles of good governance in the budget management cycle:
Nevertheless, further confirmation was sought from local government administrations, the public, and local legislatures (DPRD) regarding the researchers’ preliminary findings in order to obtain the best possible answers. Two types of documents were examined: planning documents and budgeting documents. In all, a total of 20 documents were traced. Below is a chart of the documents that were traced in this research.

The standards used to measure the above four dimensions refer to international standards for budget management and the national legal framework on planning and budgeting in the regions. Among the international standards used as references are the Code of Good Practices on Fiscal Transparency released by the International Monetary Fund (IMF) and the Open Budget Index (OBI) published by the International Budget Partnership (IBP). Meanwhile, the national legal framework refers to the statutory regulations relating to planning and budgeting processes in the regions, which are discussed further in Chapter 2.

Twenty budget management cycle documents were examined. Each stage in the budget management cycle produces quite a few documents. It is estimated that over 30 documents need to be produced during the entire budget management cycle. However,
this research traced only 20 documents out of the entire budget management cycle, distributed as illustrated in the following chart.

**Chart 2: Documents traced in the research**

Nearly all documents examined used data for year 2008. In the planning stage, all documents examined used data for 2008, except the Local Medium-Term Development Plan (RPJMD), which was based on the year in which the most recently elected head of the region was sworn in by the central government. All the documents for the discussion and implementation stages used data for 2008. However, in the accountability stage, there were some documents that did not use data for 2008: Local Government Financial Statements (LKPD) and Local Regulations on Accountability for Local Government Finances, which still used 2007 data. This is because these two types of documents are promulgated after the budget year ends, as stipulated in Government Regulation No. 8 of 2008 on Procedures for Planning and Evaluation of Local Development.

This research employs the expert judgment method\(^4\) in which the researchers, as experts, have the authority to give scores for the key questions based on specified verification tools. The scores given by the researchers serve as the basis for the process of ranking the performance of local governments in their budget management processes. Generally, the researchers, who come from civil society organizations, are

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\(^4\) This method is adopted from research performed by the International Budget Partnership (IBP) when it determines the budgeting indices of countries, Open Budget Index (OBI), years 2006 – 2008, adapted to the local context.
experts in the research topic and actively involved in similar activities. Around 30 civil society organizations were involved in this research. The list of civil society organizations involved can be seen in Appendix 1.

The ranking scores for local government performance are obtained by adding up all the scores obtained for the four indicators selected, i.e. the four principles of good governance. All research indicators have the same score or weight. This approach was used based on the consideration that each indicator has the same level of urgency as the others, and they all complement one another. For local governments, public participation is just as urgent as the aspects of transparency, accountability and equality of women. The same applies for the other indicators, which have importance for other indicators for the local government. The regions with the highest total scores are judged to be the best local governments in terms of their performance in management of regional finances.

D. Limitations of the Research

This research is the first in a series of annual research studies that are to be conducted. As the first in the series, this research obviously has several limitations, including the following:

- **Time of the research was limited to the period March–August 2009.** Therefore, matters relating to events occurring after that period are not portrayed, for example if a local government issued a policy after the period of the research.
- **The sample of localities in this research represents only a few of the existing local governments.** This research takes as its sample only 41 districts/municipalities in 16 provinces.
- **This research does not portray in detail the entire budget planning process,** such as village and district level Musrenbang (Development Planning Conferences) as stipulated in the regulations on regional finances.

E. Research Locations

This research was conducted in 41 districts/municipalities located in 16 provinces of Indonesia. Fifteen municipalities were studied; the other 26 local governments were districts. The table below shows the distribution of the research localities, by province.
Table 1.1. Distribution of Research Localities

<table>
<thead>
<tr>
<th>No</th>
<th>Province</th>
<th>Districts studied</th>
<th>Municipalities studied</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Nangroe Aceh Darussalam</td>
<td>Aceh Barat, Aceh Utara, Aceh Besar</td>
<td>-</td>
</tr>
<tr>
<td>2</td>
<td>North Sumatra</td>
<td>Serdang Bedagai</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>West Sumatra</td>
<td>-</td>
<td>Padang, Padang Panjang</td>
</tr>
<tr>
<td>4</td>
<td>Riau</td>
<td></td>
<td>Dumai</td>
</tr>
<tr>
<td>5</td>
<td>Lampung</td>
<td></td>
<td>Bandar Lampung</td>
</tr>
<tr>
<td>6</td>
<td>West Java</td>
<td>Garut, Sumedang</td>
<td>Banjar</td>
</tr>
<tr>
<td>7</td>
<td>Central Java</td>
<td>Pekalongan, Kendal, Boyolali, Cilacap, Semarang</td>
<td>Pekalongan, Semarang, Surakarta</td>
</tr>
<tr>
<td>8</td>
<td>Yogyakarta Special Region (DIY)</td>
<td>Sleman</td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>East Java</td>
<td>Situbondo, Bondowoso, Pasuruan, Malang, Bojonegoro</td>
<td>Blitar, Surabaya</td>
</tr>
<tr>
<td>10</td>
<td>West Nusa Tenggara</td>
<td>Lombok Barat, Lombok Timur, Sumbawa Barat, Dompu</td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>South Sulawesi</td>
<td>Wajo, Sidrap, Bone</td>
<td>Parepare</td>
</tr>
<tr>
<td>12</td>
<td>West Sulawesi</td>
<td>Polman</td>
<td></td>
</tr>
<tr>
<td>13</td>
<td>Central Sulawesi</td>
<td></td>
<td>Palu</td>
</tr>
<tr>
<td>14</td>
<td>Gorontalo</td>
<td>Gorontalo Utara</td>
<td>Gorontalo</td>
</tr>
<tr>
<td>15</td>
<td>Central Kalimantan</td>
<td></td>
<td>Palangkaraya</td>
</tr>
<tr>
<td>16</td>
<td>West Kalimantan</td>
<td></td>
<td>Pontianak</td>
</tr>
</tbody>
</table>

The geographic distribution of the research locations can also be seen in the following map:
The selection of the research locations was based on the distribution of the human development index (HDI) and gender development index (GDI) of the regions. In other words, this research tries to examine budget management performance in regions with high, medium, and low HDI and GDI scores. On the other hand, because this research uses local experts, the availability of institutions with an activity focus on local budget advocacy was also a need that had to be considered. Thus, this research also considered the availability of local resources.
Chapter II
The Regulatory Framework for
Local Government Budget Management

A. Policy Framework for Local Government Planning and
Budgeting

The policy framework for local government planning and budgeting in Indonesia is regulated in two different spheres. Planning policy is regulated in a separate Law, which places the National Development Planning Agency (Bappenas) as the authorized institution. Meanwhile, financial management policy is regulated through a different Law, with the authority held by the Ministry of Finance.

Local government development planning is regulated by the Law on Local Governance, which signaled the start of the era of decentralization in Indonesia: Law No. 22 of 1999, amended by Law No. 32 of 2004. However, before amending the Law on Local Governance, the Indonesian Government also issued Law No. 25 of 2004 on the National Development Planning System. As implementation of that Law, the government issued Government Regulation (PP) No. 8 of 2008 on Procedures for Regional Development, which serves as the basic reference for the Minister of the Interior and the National Development Planning Agency (Bappenas) in formulating the Joint Circular (SEB) that regulates the mechanism for implementation of Development Planning Conferences (Musrenbang) from the village level, through district, district, and provincial levels, up to the national level. This Circular is issued by these two agencies each year.

Meanwhile, local financial management policy is regulated by Law No. 17 of 2003 on State Finances. This Law was then reinforced through Law No. 33 of 2004 on Financial Balance between the Central and Local Governments. Further, the technical application of these two Laws is stipulated through Government Regulation (PP) No. 58 of 2005 on Management of Local Government Finances and Minister of the Interior Regulation (Permendagri) No. 13 of 2006 on Management of Local Government Finances, as revised through Permendagri No. 59 of 2007. All of these regulations stipulate in detail the procedures for conduct of local government budgeting, from the formulation of the General Budget Policy (Kebijakan Umum Anggaran, KUA) to the placement of each account code in the APBD.
Table 2.1. Regulatory Framework Based on Stages of Local Government Budget Management

<table>
<thead>
<tr>
<th>No</th>
<th>Stage</th>
<th>Regulatory Framework</th>
</tr>
</thead>
</table>
| 1  | Planning                | - Law No. 25/2004 on National Development Planning System (SPPN)  
- Law No. 32/2004 on Local Government  
- PP No. 8/2008 on Procedures for Planning and Evaluation of Regional Development  
- Joint Circular on Musrenbang                                                                                                   |
| 2  | Drafting/Discussion     | - Law 17/2003 on State Finances  
- Law 32/2004 on Local Government  
- Law 33/2004 on Financial Balance between Central and Local Governments  
- PP 58/2005 on Guidelines for Management of Local Government Finances  
- Permendagri 13/2006 and Permendagri 59/2007 on Guidelines for Management of Local Government Finances  
- Permendagri on General Guidelines for Drafting APBD (issued each year)                                                                 |
| 3  | Budget Implementation   | - Law 17/2003 on State Finances  
- Law 1/2004 on the State Treasury  
- Law 32/2004 on Local Government  
- Law 33/2004 on Financial Balance between Central and Local Governments  
- PP 58/2005 on Guidelines for Local Government Finances  
- PP 65 of 2005 on Minimum Service Standards  
- Permendagri 13/2006 and Permendagri 59/2007 on Guidelines for Management of Local Government Finances  
- Keppres 80 of 2004 and its revisions on Procurement of Public Goods and Services                                                                 |
| 4  | Budget Accountability   | - Law 17/2003 on State Finances  
- Law 15/2004 on Accountability for State Finances  
- Law 32/2004 on Local Government  
- Law 33/2004 on Financial Balance between Central and Local Governments  
- PP 58/2005 on Guidelines for Local Government Finances  
- Permendagri 13/2006 and Permendagri 59/2007 on Guidelines for Management of Local Government Finances  
- PP 3 of 2007 on Reports on the Conduct of Local Government                                                                 |
The emergence of Law No. 14 of 2008 on Openness of Public Information, which will come into force in 2010, provides a new spirit for transparency in local government budget management. In the context of openness of public information as a basic right, citizens’ access to public information, including budget planning information, is mandated in the Constitution and the various statutory regulations that specifically regulate budget planning. The emergence of Law No. 14 of 2008 on Openness of Public Information provides a foundation for the public to gain access to budget planning information. In budget transparency, the public has the right to obtain information, for example in the form of documents on the process for implementation of budget planning activities, including the Provisional Budget Ceiling and Priorities (Plafon dan Prioritas Anggaran Sementara, PPAS), General Budget Policy (Kebijakan Umum Anggaran, KUA), RKA-SKPD, RAPBD, and so on. Meanwhile, the government is obliged to disclose and publish budget planning documents and activities to the public.

Diagram 2.1. Stages of Government Budget Management

B. Procedures for Local Government Budget Management

National and Local Development Planning includes long-term, 20-year planning, referred to as the (Local) Long Term Development Plan (Rencana Pembangunan Jangka Panjang/Daerah, RPJP/D); medium-term, five-year planning, referred to as the (Local) Medium Term Development Plan (Rencana Pembangunan Jangka Menengah/Daerah,
RPJM/D); the Strategic Plans (Rencana Strategis, Renstra) of Ministries/ Institutions/ Local Government Work Units; and annual plans, referred to as (Local) Government Work Plans (Rencana Kerja Pemerintah/Daerah, RKP/D) and the Work Plans (Rencana Kerja, Renja) of Ministries/ Institutions/ Local Government Work Units.

The Local Medium-Term Development Plan (RPJMD) is formulated based on the vision and mission of the elected Head of the Region through the Musrenbang mechanism and promulgated no later than six months after the Head of the Region is inaugurated. In terms of the regulatory arrangements, there are some issues that create confusion for local governments. In Law No. 25/2004, the RPJMD is stipulated through a Regulation of the Head of the Region, while Law No. 32/2004 mandates that the RPJMD is established through a Local Regulation. Apart from the RPJMD, Law No. 25/2004 and PP No. 8/2008 also mandate sectoral medium-term documents or Strategic Plans of Local Government Work Units (Renstra SKPD). These Renstra SKPD are the elaboration of the RPJMD, which serves as the reference in their drafting. The RPJMD and Renstra SKPD, according to PP No. 8/2008, provide means for community participation in the drafting process through the Musrenbang mechanism or public consultations.

With regard to annual planning, there are two documents that serve as the reference in drafting the budget: the RKPD (Local Government/Development Work Plan) and the Renja SKPD (Work Plans of Local Government Work Units)\(^5\). The RKPD and Renja SKPD constitute the output of the planning process in the Local Development Planning Conferences (Musrenbang).

**The policy framework already accommodates representation and involvement of women in the planning process.** The annual planning, for which the Musrenbang mechanism is designed in the Joint Circular (SEB), is procedurally quite an open mechanism and provides the opportunity for participation by all elements of the community. In fact, the Musrenbang mechanism provides special communication channels for women and other vulnerable groups to ensure that their participation is equal to that of other groups. Before conducting the Village Musrenbang, the Musrenbang organizing committee is asked to facilitate a special pre-Musrenbang forum for women and other vulnerable groups. At each level of the Musrenbang, a Musrenbang delegation is chosen, which is required to include a certain yang quota of women’s representatives.

**Local government development planning conferences run from the village level to the district/municipality level.** Local development planning starts at the village level with a Village Musrenbang involving elements of the village administration and the village community, and produces proposals for activity programs to be financed by the Village Revenue and Expenditure Budget (APBDes, Anggaran Pendapatan Belanja Desa), and

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the first and second level APBD. At the district-level Musrenbang, delegations from the Village Musrenbang and district administration officials attend, as well as members of the DPRD (local legislature) from the relevant constituencies as resource persons. The District Musrenbang discusses village priorities to be designated as district priorities. Ideally, the district-level Musrenbang should provide information on indicative ceilings for localities and sectors, to assist the forum in setting the priorities of planning proposals.

Next, the results of the District Musrenbang are synchronized with the priorities of the SKPD (Local Government Work Units) in the SKPD Forums, which produce Draft SKPD Work Plans. The results of the District Musrenbang and SKPD Forums, which also include participation by the District Musrenbang delegations, are synchronized in the District/Municipality Musrenbang, and then established as the Local Government Work Plan (RKPD) document. The RKPD document then serves as the guideline for drafting the APBD. The RKPD document must be established no later than the May before the coming budget year. Below is the flow of local government planning and budgeting.

Diagram 2.2. Flow of Local Government Planning and Budgeting

Source: Module on Budget Advocacy for Islamic Mass Organizations; Seknas FITRA-TAF (2007)

Law No. 17 of 2003 states that deliberation of the budget begins with the submission of the General Policy on the APBD, which is in line with the RKPD, to the DPRD in mid June. After it is approved, the APBD General Policy serves as the reference for setting the provisional budget priorities and ceiling, to serve as the reference for the SKPD.
Then, the Heads of the SKPD draft the RKA SKPD and submit them to the DPRD to be deliberated in the initial discussion on the Draft Local Government Budget (RAPBD). The results of the RKA discussions are forwarded to the Local Government Financial Management officer as material for drafting the Draft Local Regulation (Raperda) on the APBD, together with supporting documents, no later than the first week of October. The DPRD must make its decision no later than one month before the new budget year begins. In addition, pursuant to Law No. 32 of 2004, once the RAPBD is approved by the DPRD, District/Municipality RAPBD shall be submitted to the Provincial Government, and Provincial RAPBD shall be submitted to the Minister of the Interior, to be evaluated on the parameter that they do not conflict with the public interest or the Laws.

The regulatory framework guarantees that the public has the right to provide input, orally or in writing, in the deliberation of laws and regulations, including the Local Regulation on the APBD. Permendagri No. 13/2006 also signals the need for disseminating information on the Raperda APBD and its attachments. Similarly, Law No. 32 of 2004 states that the public has the right to provide input, in writing or orally, regarding Draft Local Regulations (Raperda). Since the RAPBD is proposed in the form of a Raperda, the local administration and/or DPRD should conduct public consultations during the budget deliberation process.

Implementation of the Local Government Budget is marked by the establishment of the APBD. The APBD is established through a Perda and then elaborated in a Regulation of the Head of the Region (Perkada) which is a compilation of the DPA SKPD (Budget Declaration Documents of Local Government Work Units). The period of implementation of the local government budget, pursuant to Law No. 17/2003 and Law No. 1/2004, is one budget year, running from 1 January through 31 December. Since many APBD are not established on time, the budget implementation period is reduced. Typically, localities that have not established the APBD by the specified deadline use the previous year’s APBD as a reference.

Changes in macroeconomic conditions and shifts of expenditures between activity programs and units create the opportunity for the local government to revise the APBD. The Law limits the time for establishing revision of the APBD to no later than three months before the end of the budget year concerned. The process for deliberation of the revised APBD is the same as that for the initial APBD. The mechanism for revision of the APBD is performed by submitting a Revised KUA PPAS which explains the reasons for the need to revise the budget.

Implementation of the local government budget, particularly for direct expenditure, is done through direct provision of public services (such as Community Health Centers, licensing, etc.) or procurement of goods and services through open tender for amounts over Rp 50 million. Presidential Decree No. 80 of 2003 and its revisions state the need for an institution for procurement of public goods and services that is integrated in a single unit to promote efficiency in the tender process.
With regard to public services, little regulatory reform has taken place. Although the central government has issued PP No. 65/2005 on Minimum Service Standards (SPM), in the implementation few sectors have as yet formulated their SPM. Only the Health and Education sectors have SPM. Furthermore, few local governments have mechanisms for citizens to submit complaints about poor local government services.

Budget accountability is the final process in the budget cycle, after the one-year budget implementation period has ended. Three months after the budget implementation ends, the local government must submit its Local Government Financial Statements (LKPD) to the BPK (State Audit Agency) to be audited. Later, the BPK presents the results of its audit to the DPRD. The BPK audit result may state any of several categories of opinions on the LKPD, from the best, Unqualified Opinion, to Qualified Opinion, Adverse Opinion, and finally Disclaimer of Opinion.

Separate from the financial statements, pursuant to the mandate of PP No. 03/2007, the local government is obliged to prepare a Local Government Accountability Report (LPPD) as a form of both vertical and horizontal accountability. The LPPD is submitted to the central government (Ministry of the Interior), the DPRD, and the public. In fact, the LPPD Information that is conveyed to the public requires provision of space for those who wish to submit comments. Although such a mechanism is stipulated, few local governments actually apply LPPD in a timely way or provide means for citizen participation to provide comments on the Local Government Accountability Report Information (ILPPD).
Chapter III

Performance in Transparency of Local Government Budget Management

A. Introduction

The existence of Law No. 14 of 2008 on Openness of Public Information creates the opportunity for the public to obtain clear, full information on public services from public agencies, including local governments. The Law states that all public documents may be accessed by the public – including government work plan documents (central, provincial and local) and government budget documents – without exception. This Law will come into force in 2010. For this reason, governments need to immediately prepare information service apparatus, procedures and institutions to ensure easier, more open access to information.

Transparency performance, in this research, refers to two indicators: availability of local government planning and budgeting documents, and accessibility of documents. These indicators aim to discover the degree of transparency of local governments in systematically providing and opening up access to information at each stage of budget planning.

Twenty budget planning documents were tested for budget transparency performance. There are actually over 30 local government planning and budgeting documents, but this research focuses only on the 20 documents that are considered important to observe local governments’ performance in opening access to budget documents. The selected documents were then categorized based on the local government budgeting cycle: planning, discussion, implementation and accountability stages. The types of documents selected can be seen in Chapter 1, specifically in Chart 1.

B. Findings

Local governments’ efforts to provide and open access to local government planning and budget documents show fairly good progress. This is indicated by the increasing number of public documents that are now available and can be accessed by the public in the planning, discussion and implementation stages. This research indicates that these three stages of local government budget management have an adequate level of transparency. The progress of local governments in promoting the process of transparency deserves appreciation, particularly in the discussion stage. In this stage, we found several governments that are providing and opening up access to budgeting documents, specifically RKA SKPD and RAPBD. Meanwhile, in the planning stage, local governments generally provide and grant access to planning documents because these documents are usually in the form of policy direction and activity programs, without any
budget information provided. Likewise, in the implementation stage, governments have a high level of transparency because the budget documents available, such as the APBD, are products of policies that have been established as Perda (local regulations) that must be published.

**Local governments face quite serious challenges with regard to the transparency of local government budget management documents in the accountability stage.** In the accountability stage, local governments show a lower level of transparency than in the other stages (see graph 3.1). From the availability and accessibility testing, it was found that documents in the accountability stage tend to be less available and less accessible. This finding indicates that the efforts of local governments to open public access to documents on the outcomes of implementation of annual programs remain low. Governments still tend to conceal information relating to the accountability report from the public. Public space to become involved in the process of evaluating development implementation is restricted by the lack of access and availability of these budget documents.

**With regard to availability of documents, local governments have generally produced the existing documents, apart from ILPPD.** The ILPPD (Local Government Accountability Report Information) is the document most often not provided by local governments. We found that 34.1% of local governments did not produce ILPPD documents. This document differs from the LKPD, which is a report on the local government’s accountability to the members of the legislature as representatives of the people. In contrast, the ILPPD is a document that the government must produce to provide information to the public on its accountability report on the execution of its development programs over the year. This is in line with the mandate of PP No. 3/2007 on Reports on the Conduct of Local Governments, which requires local governments to produce and publish ILPPD to the public. There are two reasons for this scar município: First, governments have not paid enough attention to building mechanisms for public accountability and transparency through the ILPPD document; and second, several of the local governments surveyed said that they were not aware of the existence of the regulation, and therefore did not produce ILPPD.
Graph 3.2 Types of Budget Management Documents that are Not Produced, Inaccessible, Accessible, and Published by Local Governments

Of the 20 types of local government budget management documents examined, 17 (41.5%) of local governments did not produce one or two of the budget planning documents. These 17 localities were distributed throughout nearly all the provinces studied. Only in the province of Central Java did all local governments produce all budget planning documents. Apart from the ILLPD, other documents not produced were the Renja SKPD for Education in Lombok Barat and Malang districts, the KUA-PPAS in the Municipality of Blitar, the Semester I APBD Realization Report and Perda on APBD Accountability in Pasuruan District, and the Perda on Revised APBD and the Perkada on Elucidation of APBDP in Aceh Besar.

With regard to accessibility, local governments have opened access to obtain planning and budgeting information documents, upon request through either formal or informal mechanisms, at each stage of budget management. Over 75% of local governments conduct such practices. One formal channel commonly used is a request letter to the local government. Informal channels include the use of key informants, either members of the legislature or administration officials. This finding indicates that the governments’ efforts to open access to planning and budgeting documents and information are moving in a positive direction in response to the enactment of Law No. 14 of 2008 on Openness of Public Information.

Although most documents can be obtained through request letters, the bureaucratic channels still create difficulty in accessing planning and budgeting documents. As a result, not all budget planning documents studied were accessible. In only 11 local
Box 3.1: Budget Documents Kept at Home

A researcher in Bojonegoro District conducted a focus group discussion (FGD) with local government officials to test the availability and accessibility of documents. During the FGD, the researcher gave a presentation on his preliminary assessment based on the data testing and then asked the participants to comment. In his findings, the researcher noted that one SKPD had not produced its Renstra SKPD document. But a government official from the SKPD concerned disagreed with this assessment, saying the documents were in fact available. When asked where the documents were, the official explained that he kept the documents at home because it was often difficult to find the planning and budgeting documents when they were kept at the office.

Not one local government had an adequate filing system for planning and budgeting documents. Planning and budgeting documents were stored inadequately in all Local Government Work Units (SKPD). Even the SKPD did not have places for filing all their own planning and budgeting documents. Generally, the heads of SKPD and bureau heads below them maintained the documents personally. In several local governments, it was found that the documents were taken by individuals and kept at their homes. Furthermore, the Bappeda, an important agency that coordinates the planning and budgeting processes, also did not have filing systems for budget documents. The researchers were often referred to other agencies or the respective SKPD when seeking the documents they needed. This situation indicates that local governments do not have a one-roof document request mechanism that would enable the public to easily access documents.

Local governments are more open with budget planning documents that deal with general policy but tend to be more secretive with those dealing with sectoral policies. The RPJMD and RKPD are the documents most often published by local governments. In contrast, sectoral budget planning documents (Education, Health, and Public Works) such as Work Plans, RKA, and DPA SKPD are the documents that are most often not published or not even accessible to the public. This situation was found in around 30%
to 40% of the local governments studied. In fact, these more detailed sectoral documents provide clearer information on the activities and budgets of the SKPD. The Education RKA SKPD was not accessible at ten local governments, the Health RKA SKPD could not be accessed at 12 local governments, and the Public Works RKA SKPD could not be accessed at 13 local governments. However, the RAPBD was still accessible at 12 local governments.

**Among the three sectoral SKPD studied, Public Works was the SKPD that most often shut off access to planning and budgeting documents.** The documents in Public Works SKPD that were difficult to access included the Work Plan documents (Renja SKPD) at 16 local governments, the Public Works RKA at 13 local governments, and the Public Works DPA at 15 local governments. Generally, the Public Works SKPD receives a larger proportion of the budget than other SKPD, but they tended to be less transparent in openness of information and documents. In fact, this SKPD is the spearhead for providing infrastructure in the regions. The budget documents that are generally difficult to access are those that have a major influence on local government budgeting and officials, those that indicate the details of the budget ceilings, and those that describe budget realization.

**In the area of publication of budget documents, this research shows that municipality governments tend to be more open than district governments.** The locality that publishes the most budget planning documents, both through its website and through other media, is the Municipality of Parepare. This municipality published eight (40%) of the 20 budget planning documents studied. Among these eight documents were the RAPBD and Perkada on Revised APBD (in other local governments, these documents could only be accessed upon special request). The next locality that published many of its budget documents was the Municipality of Surabaya (seven budget documents). On the other hand, local governments that published only one type of budget documents were Bone District, Polman District, the Municipality of Surakarta, Boyolali District, and Malang District.

**The locality where it was most difficult to access the budget documents was Cilacap District.** There, 18 (90%) of the 20 documents could not be accessed, followed by the Municipality of Banjar with 12 documents (60%) and the Municipality of Blitar with ten (50%) documents. There were 27 other localities where an average of five to seven budget documents could not be accessed. The following graph shows local governments’ openness in granting access to their planning and budgeting documents.
C. Budget Transparency Performance of Local Governments

Municipality governments dominate the top rankings in budget management transparency performance of local governments. One factor that seems to influence this is the availability of adequate infrastructure to support the provision of more transparent information services, as well as the physical size of the regions, which tend to be smaller for municipalities than for districts. Furthermore, this research also found...
that most of the lowest rankings in transparency performance were dominated by district governments.

*Using an assessment of the availability and accessibility of budget management documents, this research places the Municipality of Parepare as the region with the best budget transparency performance among the 41 regions studied.* The next top four regions were, in order, the Municipality of Padang Panjang, Sleman District, Municipality of Pontianak and Municipality of Pekalongan. In contrast, the Municipality of Banjar and four districts – Malang, Cilacap, Pasuruan and Bondowoso – had the five lowest rankings. The following graph shows the budget transparency performance of local governments.
The Municipality of Parepare is in the first ranking among the top five because it has the most complete and most easily accessible budget management documents, although most of the Planning and Discussion documents had to be obtained through request, such as RPJMD, RKPD, Renja SKPD, RKA SKPD, and PPAS. Another interesting thing about this region is the extensive publication of several of the budget implementation and accountability documents, including the Perda on APBD, Perkada on Elucidation of APBD, Perda on Revised APBD, Perkada on Revised APBD, Semester I APBD Realization Report, Perda on Accountability for Implementation of APBD, and LPPD Information.
In the Municipality of Padang Panjang, which holds the second ranking, most of the planning and budgeting documents were accessed through request; only the Perda APBD document was published, through posters, and one document was not accessible – the Renja SKPD on Health. Sleman District was in third position because many of its planning and budgeting documents are published on its website and therefore accessible to the public. The documents published on the website include RPJMD, RKPD, Perda on Accountability for Implementation of APBD, and LPPD Information, while the other documents are available upon request. However, compared with the two top regions (Municipality of Parepare and Municipality of Padang Panjang), there are more documents that are not accessible in Sleman District, including DPA SKPD for Public Works, DPA SKPD for Education, and RKA SKPD for Health.

*In contrast, many local governments in East Java held the lowest rankings in budget management transparency performance.* Obviously, this finding should serve as input for the East Java Provincial Government to provide supervision and technical assistance to encourage greater transparency in budget management.
Chapter IV

Participation Performance in Local Government Budget Management

A. Introduction

One important indicator for the conduct of good governance in a democratic state is increased activity of public participation in various sectors of community life. Efforts to promote the concepts and practices of participation in development planning and implementation emerged in international discourse in the 1970s. The concept of citizen participation then shifted from mere concern for the beneficiaries of charity or the disadvantaged to a concern for the various forms of citizen participation in the formulation of policies and making of decisions that strongly affect their lives.

Indonesia’s governmental regulatory framework guarantees public involvement in the formulation and setting of public policy. Law No. 25 of 2004 on the Development Planning System and Law No. 32 of 2004 on Local Governance stipulate citizen involvement in the development planning process. Citizens have the right as members of their communities to protect public space, aggregate issues, plan the public agenda, and continuously monitor the performance of the people’s representatives and the government to ensure that they work in accordance with the mandate they have been given. This is particularly important when such political decisions have a direct impact on the public welfare, specifically planning and budgeting policies.

Budget participation performance in this research refers to the degree of citizen involvement in decision making at each stage of budget planning. The indicators observed are means or media for participation provided by the local government, guarantees of regulations produced by the local government, and representation of participants and citizen authority for or influence in decision making. Means for participation are defined as availability and forms of vehicles for participation provided in each stage of planning and budgeting.

Although many studies state that participation has increased in the Musrenbang process, this research does not specifically look at the Musrenbang process at the village/subdistrict, district, and district levels.

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B. Findings

Budget participation performance of local governments is very low in all stages of local government budget management. Nearly all scores for budget participation performance are below 50. Budget participation performance in the planning stage has a slightly higher score than the other three stages in the planning and budgeting cycle.

The planning stage is the stage in which the public is provided with a means for participation through the Development Planning Conferences (Musrenbang) at the village/subdistrict level. Representative mechanisms are provided at the district and district levels and in the SKPD Forums. The accountability and discussion stages are the stages with the lowest levels of participation performance. As with the findings in transparency performance, the process of public involvement in the accountability stage is very closed, because this stage is generally assumed to be the arena for the executive’s accountability to the legislature, and so there is virtually no public space. The only public space in this stage is provided through the mechanism for drafting the ILPPD. Unfortunately, many local governments do not produce this document. Furthermore, there is almost no initiative from local governments to develop an accountability mechanism by involving the public directly without going through their representatives in the DPRD, since the head of the region is elected directly by the voters. In the discussion stage, public participation is low because many local governments do not involve the public in the process of establishing the APBD. This process is still considered the exclusive space of the executive and the legislature; the public will be involved once the APBD is promulgated, through activities to “socialize” the APBD. Unfortunately, not even one region has developed public consultation on the RAPBD document before it is promulgated as the APBD. In fact, this activity is a stage where the public could provide input before the APBD is formally established.

Local governments tend to open up access for participation only in the planning process but not in the budgeting process. The findings of this research indicate that means for public participation are generally provided by local governments during the drafting of development planning documents such as RPJMD, RKPD, Renstra SKPD and Renja SKPD. However, during the formulation of budget documents, vehicles for public
involvement tend not to be provided, for example in the drafting of KUA PPAS, RAPBD and Raperda on Accountability.

Graph 4.2. Availability of Means for Citizen Participation in Drafting of Local Government Budget Management Documents

With regard to provision of means for participation, local governments often draft SKPD planning documents without announcing it to the public. This means that even when local governments have provided vehicles for the public to participate, in the actual implementation the public is often not invited to these activities because they are not publicly announced. The drafting of SKPD Renja and Renstra are the activities that are often not announced to the general public. The participants that are involved in these activities are generally only the executive, the legislature and a few people from universities. In fact, to bring together the public interests in Education, Health, and Infrastructure services, there needs to be public consultation between the sectoral SKPD concerned and the public. In contrast, the drafting of RPJMD and RKP are the activities that are most often announced to the public, though still to rather limited circles. Representatives of sectoral community groups, NGOs, the mass media and universities are often invited to the drafting of these documents. It seems that local government provide means for participation in the drafting of these two documents because it is explicitly mandated by Law No. 25/2004 on the National Development Planning System to conduct Musrenbang in their formulation.

Graph 4.3 Information Mechanisms on Drafting of Local Government Budget Management Documents
The Surabaya Municipality government is the region that provides the most means for participation involving the general public, though this only applies for the drafting of RKPD, RPJMD and Public Works Renstra SKPD documents. The region that provides no means of public participation at all in the formulation of planning documents is Situbondo District.

**Only one local government provides means for the community to provide comments on the LKPD, established through a regulation.** This is the case in Bojonegoro District. In contrast, 17 of the localities surveyed did not have means for public participation to provide input on the ILPPD. And in 15 other localities, no such means is provided because the local government never produces the ILPPD. This situation indicates that the commitment of local governments to develop their regions on the basis of the public interest remains low.

### Box 4.1. Friday Forums as a Medium for Government/ Public Dialogue

The Bojonegoro District Government routinely conducts dialogues with citizens on Fridays after weekly prayers. This activity, called the “Friday Forum,” gives the residents of Bojonegoro an opportunity to provide input on all local development activities, including when the local government is preparing the Bojonegoro District Government’s Financial Statements (LKPD). The Friday Forums were established through Decree of the Regent of Bojonegoro No. 188/305/KEP/412.12/2008 on Public Dialogue between the Bojonegoro District Government and the People of Bojonegoro District.

**could be much better.** Local government regulations that provide a basis for citizen involvement in the planning and budgeting processes are almost non-existent. Generally, in implementing community involvement, local governments use national standards as the underlying basis, especially the Minister of the Interior Joint Circular (SEB) to regulate the mechanism for implementation of Musrenbang in the regions. Even so, this research shows that eleven regions have provided guarantees for public participation through local regulations (*Perda*), while four other regions regulate this through regulations of the heads of the regions (*Perkada*). On the other hand, 20 regions have no regulations to guarantee public involvement in budget planning. The table below provides a list of some of the regulatory guarantees issued by certain local governments.
Table 4.1 Regulations Guaranteeing Public Participation

<table>
<thead>
<tr>
<th>No</th>
<th>Locality</th>
<th>Description</th>
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<tbody>
<tr>
<td>1</td>
<td>Bone District</td>
<td>Perda No. 8 of 2008 on Musrenbang</td>
</tr>
<tr>
<td>2</td>
<td>Garut District</td>
<td>Location Regulation No. 17 of 2008 on Transparency and Participation</td>
</tr>
<tr>
<td>3</td>
<td>Municipality of Bandar Lampung</td>
<td>Bandar Lampung Municipality Regulation Number: 13 of 2002 on Public participation in Preparation of the Bandar Lampung Municipality Revenue and Expenditure Budget (APBD)</td>
</tr>
</tbody>
</table>
| 4  | Municipality of Gorontalo       | • Perda Number 2 of 2002 on Community-Based Development Planning  
• Perda Number 3 of 2002 on Transparency and Perda Number 4 of 2002 on Oversight of the Conduct of Governance |
| 5  | Municipality of Palu            | Perda Number 5 of 2006 on Transparent and Participatory Conduct of Local Governance in the Municipality of Palu                                                                                           |
| 6  | Municipality of Pontianak       | Perda No. 2 of 2009 on Openness of Public Information; guarantee of participation is mentioned in Article 1 paragraph (20);                                                                                   |
| 7  | Municipality of Semarang        | Perda No. 9 of 2007 on Procedure for Formulation of Regional Development Plan                                                                                                                                 |
| 8  | Municipality of Parepare        | Perda No. 17 of 2004 on Conduct of Community-Based Development                                                                                                                                              |
| 9  | Sumbawa Barat District          | Local Regulation Number 27 of 2008 on Neighborhood Association-Based Development                                                                                                                          |
| 10 | Sumedang District               | Perda No. 1 of 2007 on Procedures for Local Government Planning and Budgeting in Sumedang District                                                                                                           |
| 10 | Wajo District                    | Perda No 11 of 2004 on Participatory Development in Wajo District                                                                                                                                           |
| 12 | Kendal District                  | Local Regulation No. 6 of 2006 on Procedures for Formulation of Local Development Planning and Implementation of Local Development Planning Conferences in Kendal District                                         |
| 13 | Municipality of Blitar          | Decree of the Mayor of Blitar No. 67 of 2004 on Participatory Development Management System                                                                                                               |
| 14 | Municipality of Surakarta       | Mayoral Regulation No 17 of 2008 on Preparation for Implementation of Musrenbang                                                                                                                           |
| 15 | Municipality of Padang Panjang  | Decree of the Mayor of Padang Panjang No. 31 of 2003 on Procedures for Participatory Planning in the Municipality of Padang Panjang                                                                            |
A majority of local governments do not yet have indicative ceilings and do not provide them at the planning stage, which would ensure accommodation of proposals to meet public needs. We found 26 local governments that do not provide indicative ceilings and only 11 regions that have indicative ceilings by sector and geographically. There are four regions that have indicative ceilings, but in only one of these aspects, either sectoral or geographical. It is important for governments to provide indicative ceilings as a basis for the public to know the amount of budget available to carry out development in certain localities and sectors. With indicative ceilings, the community can be more selective in choosing and prioritizing development proposals. Conversely, if there is no budget ceiling, the community does not know the capamunicipality of the local government’s finances, so they tend to submit as many activity proposals as possible. As a result, when many public proposals cannot be accommodated, the public becomes apathetic about being involved in the process the following year. These indicative ceilings are in fact a tool to bridge relations between the government and the public, specifically with regard to availability and adequacy of local government finances.

**Most local governments have not institutionalized a mechanism for accommodating public complaints.** Although many local governments have developed forms and models of public complaint facilities, the institutional mechanisms are often not set forth with strong regulatory guarantees. Public complaint units are generally provided by governments only in one service unit or in certain SKPD. Only eight local governments provide mechanisms for handling public complaints that are guaranteed by local regulations: Bojonegoro, Kendal, Municipality of Gorontalo, Municipality of Palu, Municipality of Pekalongan, Municipality of Semarang, Municipality of Surakarta, and Serdang Bedagai.
Executives and legislatures still tend not to conduct public consultations in the budget management process. Specifically in the discussion of KUA PPAS and RAPBD, in nearly half the research localities these two institutions do not conduct public consultation before these documents are promulgated. Furthermore, nearly 30% of local governments conduct public consultations with only limited invitations, without announcement or an invitation to the general public.

**C. Participation Performance of Local Government Budget Management**

As with transparency performance, municipality governments dominate the top rankings in participation performance of local government budget management, and district governments dominate the lowest rankings. One important factor that promotes adequate participation is the physical size of the region. The smaller size of
municipalities seems to have a significant influence in promoting better public participation.

The Municipality of Padang Panjang is the region with the best participation performance in local government planning and budgeting processes. This municipality provides many means for community participation through the guarantees of existing regulations, though still in the form of a Mayoral Decree. The Padang Panjang Municipality Government has an institutionalized means for accommodating public complaints, though it has not been established through a regulation.

Graph 4.8. Participation Performance in Local Government Budget Management

Sumedang District is the only district among the top five in terms of participation performance in budget management. Most of the top five positions are held by municipality governments rather than district governments. Apart from the Municipality of Padang Panjang, the other municipalities that had performance in the top five were
Bandar Lampung, Surabaya and Pekalongan. Sumedang District’s success in coming in fourth in participation performance was due to the existence of a Local Regulation that ensures citizen participation in the development planning process, Perda No 1 of 2007 on Local Government Planning and Budgeting Procedures, as a legal foundation for the budget planning process in Sumedang District. Sumedang District is one of the 11 regions that have both sectoral and geographical indicative ceilings, and it has extensive means for participation in drafting of the RKPD and RPJMD, guaranteed through a Perda.

**Bondowoso District is the region with the worst performance in ensuring public participation in planning and budgeting processes.** In every stage, this district has much lower scores than all other districts/municipalities. This means that in all stages – planning, discussion, implementation and accountability – this district fails to provide means for community participation. Regulatory guarantees for participation are also inadequate. The four other regions with the lowest performance rankings were the districts of Situbondo, Aceh Barat, Lombok Barat and Pasuruan.
Chapter V

Accountability Performance in Local Government
Budget Management

A. Introduction

Public accountability is a critical element and constitutes the main challenge faced by local governments. Public accountability is a principle which guarantees that the government elements concerned can openly account for all activities in the conduct of governance to the parties affected by the application of policies. Thus, accountability is the capamunicipality of a given government agency to account periodically for its successes and failures in carrying out its mission to achieve the objectives and targets that have been set. In this definition, each government agency has an obligation to account for its organization’s achievements in managing the resources entrusted to it, from the planning stage, through implementation, to monitoring and evaluation.  

The assessment of accountability used in this instrument focuses mostly on the extent of efforts by local governments to account for their budget management. Three aspects are assessed: means provided by the government to convey accountability, timeliness in preparation and promulgation of planning and budgeting documents, and the BPK’s opinion on the result of its audit of local government finances. The means provided relate to the mechanism and system for management of procurement of goods and services, the process for presentation of financial statements to the DPRD, and setting of price standards. Timeliness in preparation and promulgation of planning and budgeting documents has been chosen as part of the assessment of accountability because delays in the promulgation of these documents will lead to delays in the implementation of government programs for the public, and this will directly affect the availability of government public services to the community. For example, delay in passing the APBD will lead to shortages of medicines for the poor, delayed payment of salaries, agricultural programs out of sync with the planting season, and so on.

In assessing timeliness in establishment and delivery of planning and discussion documents, this research uses the reference of the existing statutory regulations. Based on the prevailing regulations, the process of establishing planning and budgeting documents has been stipulated by the central government as shown in the following table:

---

Table 5.1. Regulatory Framework of Times for Establishing Budget Documents

<table>
<thead>
<tr>
<th>Document</th>
<th>Time for Establishment</th>
<th>Legal Basis</th>
</tr>
</thead>
<tbody>
<tr>
<td>RPJMD</td>
<td>Six months after head of region is inaugurated</td>
<td>PP No. 8/2008, Article 15 paragraph (2)</td>
</tr>
<tr>
<td>RKPD</td>
<td>End of May</td>
<td>PP No. 58/2005, Article 33 paragraph (2) Permendagri 13/2006, Article 82 paragraph (2)</td>
</tr>
<tr>
<td>APBD</td>
<td>Early December before start of budget year</td>
<td>PP No. 58/2005, Article 45 paragraph (1) Permendagri No. 13/2006, Article 104 paragraph (2)</td>
</tr>
<tr>
<td>APBDP</td>
<td>Three months before end of current budget year</td>
<td>Permendagri No. 13/2006, Article 172 paragraph (5)</td>
</tr>
</tbody>
</table>

The time limits for discussion of planning and budgeting documents are stipulated through the following regulations:

Table 5.2. Regulatory Framework of Deadlines for Discussion of Budget Documents

<table>
<thead>
<tr>
<th>Document</th>
<th>Submission Time</th>
<th>Legal Basis</th>
</tr>
</thead>
<tbody>
<tr>
<td>KUA-PPAS</td>
<td>Early June</td>
<td>Permendagri No. 13/2006</td>
</tr>
<tr>
<td>RAPBD</td>
<td>First week of October</td>
<td>Permendagri No. 13/2006</td>
</tr>
<tr>
<td>RAPBDP</td>
<td>Second week of September</td>
<td>Article 172 paragraph (2), Permendagri No. 13/2006</td>
</tr>
</tbody>
</table>

C. Findings

Graph 5.1 Level of Accountability in Stages of Budget Management

Local governments’ efforts to promote performance in public accountability deserve appreciation. In the context of this research, the accountability of local governments shows relatively good results in all stages of budget management, particularly in the planning, implementation and accountability stages. The planning stage has a very high level of accountability performance because the planning documents are generally
produced on time and are accompanied by means for the public to be involved. The same applies for the implementation and accountability stages.

**The challenge for local governments is to strengthen public accountability in the discussion stage.** In this stage, often the legislature and executive fail to provide space for accountability to the public. One reason is that the time taken in discussion of budget documents often exceeds the time stipulated in the legal regulations. The reason for this is that the political negotiations between the executive and the legislature often take quite a long time. The local political situation often strongly influences this stage.

**A majority of local governments have price standards that are revised each year.** Price standards are an important policy that the government needs to establish as a reference for determining Owner’s Estimated Price (Harga Perkiraan Sendiri, HPS) in the procurement process. Price standards are used to draft the budget based on the unit prices prevailing in the market. Thus, implementation of the budget can ensure efficiency in procurement of goods or services by referring to the price standards set by the local government. The ideal condition with regard to setting of price standards is that the standards are established through a Regulation of the Head of the Region and revised each year in line with the inflation rate and/or prevailing market prices.

Having such price standards greatly reduces the potential for budget markups. Most local governments have head of region regulations on price standards, which are revised each year. However, we still found six local governments that did not have price standards and three that had them but did not update them.

**Procurement of goods and services is the stage that is most prone to budget “leakage”.** In most local governments, the procurement of goods and services is managed independently by procurement committees in the respective SKPD using manual methods without electronic systems (e-procurement). However, several local governments have now developed integrated procurement systems using electronic service systems, including the

Graph 5.2 Availability of Price Standards in Local Governments

![Graph 5.2 Availability of Price Standards in Local Governments](image)

Graph 5.3 Institutions for Procurement

![Graph 5.3 Institutions for Procurement](image)
Province of West Java, Municipality of Surabaya, and Municipality of Cimahi. It is believed that integrated procurement of goods and services by establishing a collective unit to serve the procurement needs of all SKPD, performed electronically, will reduce the occurrence of collusion and corruption during tender processes. In addition, the existence of an integrated institution can promote budget efficiency, enhance the credibility of procurement committees, and facilitate the oversight mechanisms.

**Box: Procurement of Goods and Services in Surabaya**

The Municipality of Surabaya has pioneered the development of e-procurement systems since 2004, and the system used in Surabaya has now been adopted by two national agencies and nine districts/municipalities. The Surabaya Municipality Procurement Service Unit (ULP), which has 12 work groups and 36 certified staff, was established in early 2008. This reform of the procurement system has been proven to increase budget efficiency. In 2009 alone, from 2,193 work packages, there were savings of Rp 384 billion (efficiency of 32% of the total amount budgeted). With the Law on ITE, the entire procurement process can now be conducted in a fully electronic way, so that even the bid documents are provided as soft copies.

**Most executives are seen as providing very little time for the legislature to study the budgeting documents that have been submitted.** Certain planning and budgeting documents require the approval of both the executive and the legislature for their establishment. All these documents are produced or prepared by the executive and then submitted to the legislature to be studied before being deliberated in a plenary session by the executive and legislature. Obviously, in this context, the legislature needs sufficient time to study the documents submitted by the executive, especially since these documents affect the lives of the people. However, this research found that most of the budget documents, especially KUA PPAS, RAPB and Revised RAPBD, were received by legislatures with insufficient time; in other words, the documents were submitted to the legislatures very late. Only around five local governments provided enough time for the legislatures to study KUA PPAS and RAPBD. The legislatures only received the RAPBD after November, whereas the RAPBD should be submitted to the DPRD in October and established as the APBD in December, before the start of the year. There was even one government, Cilacap District, that failed entirely to submit the RAPDBD document to the DPRD. Meanwhile, 12 local governments provided sufficient time to study the RAPBDP. Considering that at present many legislators have just been elected and have no previous legislative
experience, this situation raises serious concerns about the balance in the process of discussion of budget content. Given the limited capability of some legislators and the inadequate time provided to study the budget documents, the quality of discussion and establishment of the budget documents becomes quite a serious problem.

**More than half of local governments were late in establishing their budget documents relative to the schedule stipulated by central government regulations.** The APBD and APBDP are the documents that are most often not established on time as per the time standards set by the local governments. Pursuant to government standards, the APBD should be promulgated no later than 31 December, before the start of the current budget year. However, this research found that only 23% of local governments passed the APBD by 31 December 2008. In fact, 68% were delayed to March 2009, as shown in Graph 5.6. The central government does allow some tolerance for delay, up to March of the current year (2009), but this finding indicates that there are still many governments, nearly 9%, that exceeded even this generous limit: Aceh Barat, Aceh Besar, and the Municipality of Semarang. As a consequence, these regions will experience a penalty in the form of a 25% reduction in the General Allocation Fund (DAU) they receive from the central government, and this will clearly affect the fiscal capabilities of these local governments.

**Delays in establishing the APBD can potentially disrupt service programs for the general public.** The finding above indicates that establishing the APBD is a process that requires considerable time for negotiation between the executive and the legislature. This shows that the APBD is a political decision in which the executive and legislature each bargain to determine the budget allocations. Delays in time of promulgating the APBD have consequences for the implementation of development programs for the public. Payments for projects for the public will certainly be disrupted, payment schemes for public programs will be delayed, and so on. In addition, delays in passing the budget also create opportunities for budget misappropriations, using the justification of limited time for implementation.
Delays in submitting budget documents and establishing budget documents disrupt other budget schedules. Budgeting process schedules will certainly be delayed as well, as was found. Many local governments still establish the RKPD at the time for discussion of the KUA-PPAS. According to the prevailing regulations, the RKPD should be established no later than the end of May of the current year, yet we found 13 local governments that established them in June. In the budget calendar, June should be the month for discussion of the RKAPD. But because the RKPD has not been established, this obviously leads to delays in drafting the KUA PPAS, which should be deliberated by the legislature during June. A further finding is that 31 local governments submitted the KUA PPAS after the deadline, and there were even 12 local governments that submitted the KUA PPAS documents to the legislatures after September, well beyond the established deadline. The KUA PPAS, which is deliberated by the legislature, is an important document that determines the size of activity programs, and each SKPD receives a ceiling or estimated budget allocation; therefore, sufficient time is needed to study it. The MoU on the KUA PPAS will serve as a reference for the SKPD in drafting their RKA SKPD. It is obvious that delays in submitting the KUA PPAS will limit the time available for SKPD to draft their RKA SKPD, and can also lead to poor quality in the RKA SKPD.

Some local executives do not provide budget document reports to the legislatures. As part of its accountability to the public, the executive is required to present all its accountability reports to the legislature as the institution that represents the public. However, this research found that several executives did not submit their budget accountability reports to the legislatures. Four executives failed to provide the first‐semester budget realization report and prognosis for the coming six months to the DPRD. This reflects a lack of seriousness on the part of the executive in carrying out the accountability procedures. These four regions were Sumbawa Barat District, the Municipality of Bandar Lampung, Pekalongan District and the Municipality of Semarang. In addition, 16 legislatures received these reports one month after the end of the realization of the first semester of the APBD, in line with the regulations. Likewise, for the APBD realization reports, three executives did not submit these to the DPRD: Pasuruan District, Sumbawa Barat, and the Municipality of Semarang. Nevertheless, in a majority of regions (19), the DPRD received the reports between January and June. But in 15 regions, the DPRD only received these reports between July and December, when the budget year ends. Even worse, in two regions - Bone District and Situbondo – the DPRD only received these reports after December, and in the municipalities of Dumai and Banjar, no information was available on when the DPRD received the APBD.
realization documents. Yet submission of the APBD realization report from the administration to the DPRD is a form of financial accountability that must be implemented as mandated in the regulations on local government finances.

In the BPK audit reports for 2008, most local governments received Qualified opinions. Of the 41 regions studied, 27 local governments received a Qualified Opinion, seven received an Adverse Opinion, and four received Disclaimer of Opinion. Only the Municipality of Banjar had an audit result that earned it an Unqualified Opinion. The BPK gave Disclaimers of Opinion (“cannot express an opinion”) to four local governments: the Municipality of Gorontalo, Garut District, the Municipality of Surakarta, and Kendal District, because these regions’ Financial Statements did not fulfill the standards to be audited.

All districts/municipalities studied in the Province of East Java received Adverse Opinions on their local government financial statements. This finding deserves serious attention from the East Java Provincial Government to monitor the quality of the accountability reports of districts and municipalities within its jurisdiction, because under the current decentralization scheme, the provincial government has an important role in granting approval for public policy documents and supervising the governments below it.

C. Accountability Performance in Local Government Budgets

District governments dominate the top rankings in accountability performance of local government budget management. The five best regions in terms of accountability performance in local government planning and budgeting were the districts of Sleman, Bone, and Sumedang, the Municipality of Palangkaraya, and Boyolali District. Sleman and Bone had equal performance scores, as did Palangkaraya and Sumedang.

The five regions with the worst accountability performance in planning and budgeting were the Municipality of Dumai, Aceh Barat District, Municipality of Banjar, Municipality of Semarang and Pasuruan District. The Municipality of Dumai was in the lowest position, affected by a low score for the accountability stage because of lack of information on its APBD realization report, and it was also in the lowest category in the budget discussion and implementation stages. Meanwhile, the low performance score
for Aceh Besar District was mostly due to its low score for budget implementation because it did not revise its APBD.

Below are the accountability performance indexes for local government budget management:

The five best regions in budget accountability performance were chosen mostly because of timeliness in establishing budget documents. Sleman District has the best performance in three stages of budgeting: planning, discussion and accountability. Many of the budget documents were established by Sleman District on time in line with the provisions of the statutory regulations.
Chapter VI

Performance in Equality of Local Government Budget Management for Women

A. Introduction

Equality is a principle of good governance that reflects a commitment to democracy and budgets that side with the poor, women and other marginal groups, which is expected to steer development toward achieving the goal of justice for all the people of Indonesia. Equality in budget management is an important factor to examine more closely the differences in utilization and impact of the budget for men and women, as well as members of society from different economic strata. It is hoped that the perspective of equality will help ensure that both men and women have equal access, opportunities and impacts in the development planning and budgeting processes, with fair processes and use of resources.

The Indonesian government’s regulatory framework guarantees gender mainstreaming in all sectors of national development, including budget policy. The Indonesian Government, through Presidential Instruction (Inpres) Number 9 of 2003, has laid the legal basis for gender mainstreaming in all sectors of national development, including budget policy. Minister of the Interior Regulation (Permendagri) No. 15 of 2008 on General Guidelines for Implementation of Gender Mainstreaming in the Regions specifically stipulates the establishment of Work Groups and Technical Teams on Gender Mainstreaming in each local government, whose duties include promoting the realization of budgets with a gender perspective; monitoring the implementation in all agencies; establishing technical teams to perform analysis of local government budgets; and formulating Local Action Plans (Rencana Aksi Daerah, Randa) on gender mainstreaming in the districts/municipalities. The government has also issued a Joint Circular of the Minister of the Interior, Minister of Finance and Head of the National Development Planning Agency (Bappenas) that requires representation for women in the implementation of development planning at the village, district and district/municipality levels.

Measuring equality performance is a challenge for studies that evaluate budget performance because of the gap between the extent of the data needed to measure the equality component and the reality of the current level of budget reform in Indonesia. Ideally, realization and achievements in equality performance need to be supported by adequate allocations of human resources and other resources that are specifically intended to ensure equality at the local and national levels. Considering the level of development of budget processes in Indonesia, the indicators observed for this Index are availability of means for participation and participation by women and
marginal groups; institutions formed by local governments and regulatory guarantees; availability of disaggregated data in drafting the budget; and use of disaggregated data.

**B. Findings**

*Almost the same as in the dimension of participation, performance in equality of local government budgets for women receives low scores.* Of the four stages of planning and budgeting assessed, only one stage has an average score over 60, while the others have scores below 50. This means that equality performance of local government budgets for women is still cause for great concern. Budget equality is not yet considered important by local governments.

*Of the four budget stages studied, the implementation stage had the lowest performance in planning and budgeting processes.* This condition indicates that in the implementation of development programs, and especially in the preparation of planning documents and budgeting document, governments are not yet maximally applying the principle of gender equality. The next lowest performance is in the accountability stage. Local governments generally lack special mechanisms and vehicles for women and the poor to express their complaints about public services or provide input in the accountability process, for example in the LKPD process. In contrast, the planning and discussion stages had reasonably high scores compared with the other stages. In the planning stage, the mandate in Permendagri No. 15/2008 on Establishment of Gender Mainstreaming Work Groups and Gender Mainstreaming Focal Points has been effectively carried out by most local governments. The discussion stage has the best performance because it is supported by a commitment from local governments to use disaggregated data in drafting the RKA SKPD for Education and Health.

*With regard to availability of means for participation, most local government have not yet provided special vehicles for women and the poor, deviating from the provisions of the Joint Circular (SEB).* The Joint Circular issued by the Minister of the Interior and the Head of Bappenas each year to regulate the implementation of Development Planning Conferences (Musrenbang) requires preliminary conferences at the hamlet/village level to accommodate proposals from women. The SEB also stipulates a requirement for representatives of women from villages to be participants in the District Musrenbang,
and representatives of women from the districts to the SKPD Forums and to the District Musrenbang. Unfortunately, of all the regions surveyed, only nine local governments provided vehicles in accordance with this provision in the SEB. Apart from this, local governments are also expected to develop other means in line with local conditions. This research found only four regions that had such special vehicles that were stipulated in the form of a Local Regulation: Bone District, Sumbawa Barat, Municipality of Semarang and Malang District. The Municipality of Surakarta has a vehicle provided and guaranteed through a Regulation of the Head of the Region. Below are some local government regulations that guarantee women’s involvement in the planning and budgeting processes

Table 6.1 Regulatory Guarantees for Involvement of Women

<table>
<thead>
<tr>
<th>No</th>
<th>Locality</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Bone District</td>
<td>Perda No. 8/2008 on Musrenbang; stipulates 30% involvement by women in Musrenbang</td>
</tr>
<tr>
<td>2</td>
<td>Sumbawa Barat District</td>
<td>Local Regulation Number 27 of 2008 on Neighborhood Association (RT)-Based Development. One article mentions that women and vulnerable groups shall be involved in the development planning process at the RT conference level</td>
</tr>
<tr>
<td>3</td>
<td>Municipality of Semarang</td>
<td>Perda No. 9/2007 on Procedure for Drafting Local Development Plans. Elucidation of article 24 (4): Components of the community consist of the District Head and District officials, Subdistrict Head and Subdistrict officials, Delegates from Citizens’ Associations (RW), LPMK [Subdistrict Community Empowerment Institution], other participants (religious and community figures, universities, school committees, BKM [Community Self-Reliance Councils], NGOs, Posyandu [Integrated Service Post] cadres, PKK [Family Welfare Movement], women’s groups, youth groups, professional organizations, entrepreneurs, farmers'/fishermen’s groups, social welfare institutions, cooperatives, representatives of primary schools, representatives of Puskesmas [Community Health Centers], small business groups, other informal sectors in the region concerned, and so on).</td>
</tr>
<tr>
<td>4</td>
<td>Municipality of Surakarta</td>
<td>Mayoral Regulation No. 17/2008 on Preparation for Implementation of Musrenbang, which adds a 30% quota for attendance of women in Musrenbang</td>
</tr>
</tbody>
</table>
The availability of vehicles for participation by women and marginal groups is important, because to date the existing Musrenbang mechanism is unable to accommodate the needs of the diverse interests in the community. Women and marginal groups are not enabled in the form of process facilitation to voice their needs. This is, among other factors, because of their imbalanced position in these forums. Actually, PP No 06/2008, which regulates local development planning, states the need for special communication channels in planning forums for women and other marginal groups. But this is generally not done as it should be.

Box 6.1. The Surakarta Municipality Government’s Policy Guarantees for Women’s Groups

The Municipality of Surakarta has provided a special vehicle for women and the poor, as guaranteed in *Mayoral Regulation No 17 of 2008 on Preparation for Implementation of Musrenbang*, which adds a 30% quota for women in attendance at Musrenbang. Several proposals from women’s groups, such as additional funding for Posyandu, have been received through this means.

The mandate for establishment of gender mainstreaming work groups has not been implemented by most of the local governments studied. Nineteen local governments have not formed gender mainstreaming work groups, which are basically aimed at encouraging gender equality and justice. This mandate has, in fact, existed since Permendagri No 15/2008 on General Guidelines for Implementation of Gender Mainstreaming in the Regions. The gender mainstreaming work groups are institutions that must be established by local governments to promote gender mainstreaming in development planning and implementation. Gender Mainstreaming Work Groups established through a Decision of the Head of the Region have been formed in only nine regions. Bone District is one district that has formed a Gender Mainstreaming Work Group and has a Perda that guarantees women’s involvement in planning forums. However, there are 11 regions that have formed gender mainstreaming work groups but have not formally established them through Head of Region Decrees. Below are the regulatory frameworks of several regions for establishing gender mainstreaming work groups:
Table 6.2 Regulatory Guarantees for Establishing Gender Mainstreaming Work Groups

<table>
<thead>
<tr>
<th>No</th>
<th>Locality</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Bone District</td>
<td>Decree of the Regent of Bone No. 413 of 2006 on Establishment of Coordination Team on Empowerment of Women in the Bone District Regional Secretariat</td>
</tr>
<tr>
<td>2</td>
<td>Municipality of Padang Panjang</td>
<td>Decree of the Mayor of Padang Panjang Number 36 of 2009 on Integrated Service Center for Empowerment of Women and Children (P2TP2A)</td>
</tr>
<tr>
<td>3</td>
<td>Municipality of Palu</td>
<td>Decree of the Mayor of Palu No. 54 of 2003 on Establishment of Gender Mainstreaming Focal Point Teams in the Municipality of Palu</td>
</tr>
</tbody>
</table>

Most of the local governments have also not formed Gender Mainstreaming Focal Points in the respective SKPD or government agencies. This is the case for 22 regions. Only five regions have established focal points in all local government agencies: the districts of Lombok Barat, Aceh Besar, Dompu, and Semarang and the Municipality of Banjar. In nine other districts/municipalities, focal points have been established but only in some government agencies.

Institutionally, many local governments still do not use disaggregated data as the basis for formulating the SKPD Work Plans and Budgets (RKA SKPD). Although many local governments have disaggregated data, few of them use it in drafting their planning and budgeting documents. As a consequence, many local governments also do not understand whether the budget policies produced have an impact on efforts to promote gender justice and equality or not. This also gives the impression that the preparation of disaggregated data is not a need to promote efforts toward gender justice and equality, but is merely needed as a project in itself.

In all local governments, the Public Works SKPD is an agency that does not use disaggregated data as the reference framework for drafting its work plan and budget (RKA). Furthermore, in most local governments this SKPD does not have disaggregated data available. Only five regions - Lombok Timur District, Aceh Utara, Municipality of Palangkaraya, Sumedang District, and Malang District – have disaggregated data, but again,
these data are not used in preparing the RKA. The other 36 regions do not have disaggregated data and/or have no information available on this.

**Meanwhile, the Health and Education SPKD use disaggregated data in only a few regions.** For Education SKPD, disaggregated data are only used in three regions: the districts of Aceh Besar, Aceh Barat and Pekalongan, and for Health SKPD, only in eight regions. Although in terms of numbers the Health SKPD have higher scores for data use than Education SKPD, considering the proportions of regions that do not use and do not provide such data, the figures are very low indeed. Therefore, this finding indicates that budget equality is not widely applied by local governments. In Education SKPD, the majority of regions (19 local governments) have disaggregated data but do not use it in preparing the Education RKA-SKPD. Then there are 17 other regions that do not have disaggregated data on education and two more where no information is available. In Health SKPD, 15 local governments have disaggregated data on health but do not use it in preparing the RKA, and 18 regions do not have disaggregated data.

**In assessing the level of accommodation for women and the poor, it was found that local governments still lack a strong commitment to improve public services to these groups.** One important aspect is the extent to which a local government provides space or means to accommodate complaints from women and the poor. Provision of special space for these groups is important because the special needs of these groups cannot be considered the same as those of other groups, particularly men, because of mobility, access to resources, and cultural factors. Nearly 75% of local governments do not provide or have special means to accommodate complaints from marginal groups and women. However, the initiatives of three regions that have provided such special vehicles deserve appreciation: the Municipality of Padang Panjang, Serdang Bedagai District, and Aceh Besar District. In Padang Panjang, the methods provided are an interactive radio dialogue involving women’s organizations and Bundo Kanduang. The Mayor of Padang Panjang also has a program whereby the public can send text messages directly to him. Serdang Bedagai District provides a medium through Radio Serdang Bedagai at 93.90 MHz and a website, www.serdangbedagaikab.go.id. Aceh Besar District has formed a community complaint service unit, “SIGAB: Seramoe Informasi Pengaduan Getanyoe Aceh Besar” with a service unit telephone number 08116805056 and website at http://sigab.acehbesarkab.go.id.

Not one of the regions surveyed has a special vehicle for the poor and women to provide input on the local government accountability report. Twenty-three of the regions studied did not provide such special vehicles. Only one region, Sleman District, has a special means for the poor and women to provide
comments on the LKPD report, but it is not established through a regulation. The means provided are facilitation of text messages or a website link. Three regions that have special vehicles but with only limited access are Bone, Municipality of Padang, and Municipality of Padang Panjang.

C. Performance of Local Government Budgets in Equality for Women

The Municipality of Padang Panjang achieved the best budget equality performance among the local governments studied, followed by the districts of Aceh Besar, Bone and Sumedang and Municipality of Palu. Sumedang District is the only district/municipality in the island of Java among the top five. The Municipality of Padang Panjang is in first place because it is quite responsive to the interests of women: disaggregated data are provided in two SKPD, Education and Health, though these data are still not used much in drafting the RKA, and this municipality has also established the formation of a gender mainstreaming work group through a mayoral regulation.

Situbondo District, Bondowoso and the Municipality of Surabaya are the regions with the lowest budget equality performance for women and the poor. These three localities all share the same lowest score. Next come three other local governments that are tied for the second lowest score: Municipality of Dumai, Aceh Barat District, and Pasuruan. These data indicate that many districts/municipalities in East Java have the worst performance in this aspect. Malang District is the only locality in East Java with a relatively high position, ranked number 6. This is quite ironic, because Surabaya, as a large urban region, has many civil society organizations and NGOs concerned with gender issues, but its government has not internalized gender equality in its budget planning practices. This situation demands serious attention from the central and provincial governments. The Governor of East Java should devote more attention to local governments that have not implemented Permendagri No. 15 of 2008 on Gender Mainstreaming and encourage the provision of means of participation for women and marginal groups in the various stages of budgeting.
Graph 6.5. Local Government Budget Management Performance in Equality for Women
Chapter VII

Budget Management Performance of Local Governments

In implementing the principles of good governance, the performance of local governments is seen as less than optimal in the aspects of participation and equality for women. This shows that public participation is not yet an important item on the change agenda for most local governments. The same applies for equality for women. These two aspects are, in fact, closely interrelated. In a government where the level of participation is low, equality for women will certainly also be low. Conversely, when equality for women is low, the level of participation in the region will also be low.

At the same time, local governments’ performance in the aspects of transparency and accountability shows surprisingly good results. The results show that governments’ efforts to promote the processes of transparency and accountability deserve appreciation. This is clearly due to synergy from the government policy that mandates all public agencies, including local governments, to provide as much information to the public as possible, through Law No. 14 of 2009, which will come into force in 2010.

In the budget management process, planning and implementation are the stages where the principles of good governance are best applied. In contrast, in the discussion and accountability stages, local governments tend to do rather poorly in applying these principles. This means that in these stages, local governments tend not to open up access for public involvement or accountability to the public. In this context, it is understandable why governments do better in applying the
principles of good governance in the planning and implementation stages, because the planning stage mostly discusses program proposals, but often does not involve decisions on the budget amounts. And in the implementation stage, the government can perform well because in this stage there is actually no longer any public space to negotiate proposals. In contrast, in the discussion and accountability stages, performance is poorer because these stages are the spaces for greater negotiation between the executive and the legislature. Public involvement would surely disturb the negotiation processes in these spaces.

Regions with relatively low fiscal capamunicipality have the highest KiPAD ratings, while those with greater fiscal capamunicipality occupy the lower ranks. Sumedang, Sleman and Bone are regions with relatively small fiscal capamunicipality, and their per capita APBD levels are also very low. Yet in fact, regions with relatively low fiscal capamunicipality have better budget performance than regions with greater fiscal capamunicipality. The regions with much greater fiscal capamunicipality that occupy the lowest ranks are the Municipality of Dumai, Municipality of Banjar, and Aceh Barat.

There is no significant difference between municipalities and districts in overall KiPAD rankings. Among the regions with the highest and the lowest performance ratings, both types of regions are equally represented. The municipalities of Padang Panjang and Pontianak are rated among the highest, while the municipalities of Dumai and Banjar are among the lowest. A similar situation applies for districts.

Secondary municipalities seem to have better KiPAD rankings than major (metropolitan) municipalities. The municipalities of Padang Panjang, Pontianak, Palangkaraya, Pekalongan, Bandar Lampung and Palu are municipalities in the secondary category and have higher KiPAD rankings than the metropolitan municipalities of Surabaya and Semarang.

No significant difference was found between regions in Java and those outside Java in the KiPAD rankings. The regions on the island of Java with KiPAD rankings are Sumedang and Sleman, while regions in Java with low rankings are Bondowososo District and Pasuruan. The same applies for regions outside Java.

Regions in the Province of East Java tend to have rather disappointing KiPAD rankings. Not one region in this province managed to get into the top ten; the Municipality Surabaya is in 12th place. And three regions in the province are among the bottom ten: Bondowososo, Pasuruan and Situbondo. This finding is critical for the East Java Provincial Government to pay greater attention and provide better support.

Sumedang District was selected as the best region for KIPAD. This district occupied the highest ranking, beating out the other 40 districts and municipalities. This district was found to be superior in applying the principles of good governance, particularly in the aspects of transparency, participation and accountability. However, equality for women remains a challenge for this tofu-producing district.
The region with the lowest KiPAD ranking is Bondowoso District. This district in East Java has the lowest performance scores in the aspects of participation and equality for women, though its performance score are better in the aspects of accountability and transparency.

The following graph shows the budget management performance of local governments.
Chapter VIII
Conclusions and Recommendations

A. Conclusions

The efforts of local governments to improve their budget management performance, particularly in the aspects of transparency and accountability, deserve appreciation. Based on the four aspects of good governance that were studied, it is evident that reasonably good scores were achieved in these two aspects, though there is also still considerable room for improvement, such as in the areas of transparency in the budget accountability stage; timeliness in the processes of planning, discussing and establishing the budget; reform in procurement of goods and services; and following up on BPK audit findings.

However, the performance of local governments with regard to participation and gender equality remains low. In the matter of participation, local governments need to pay more attention to providing means for public participation, especially in the stages of sectoral planning, budget discussion, and accountability. Mechanisms for handling public complaints are also still rarely provided by the local governments studied. With regard to gender mainstreaming, very few local governments have disaggregated data, and none use it systematically. Similarly, very few local governments provide special vehicles for women to participate in the budget cycle.

Among the four stages of budget management, local governments generally display the worst performance in the accountability stage. Of the four stages of budget management – planning, discussion, implementation and budget accountability – this last stage is extremely important as input for the next budget cycle. However, a majority of local governments still pay very little attention to this stage. As a priority, provision of means for public participation, both in general and specifically for women, can be started as a way to improve this situation. Also, as discussed earlier, overall reform in the management of local government finances to improve the results of BPK audits is another important priority.
B. Recommendations

For the Central and Provincial Governments:

- This study can be used as one source of information for the central and provincial government in monitoring and evaluating the performance of district and municipality governments with regard to budget management.

- Based on the results of this study, the central and provincial governments can set priorities for refining policies and upgrading the capamuniplicity of district/municipality governments in terms of their budget management. As an example, improvements to public participation and gender mainstreaming, especially in the accountability stage, could be a main priority for the central and provincial governments.

- The central government has developed a system of fiscal incentives for local governments with good performance in the management of local government finances. This incentive pattern could be further expanded, for example by providing opportunities for education of local government officials, and provision of special incentives to provinces with good performance in monitoring and upgrading the capamuniplicity of their district/municipality governments, to local governments that have specifically improved their gender mainstreaming, and so on.

- The central and provincial governments need to facilitate and promote learning processes between districts/municipalities, so that districts/municipalities that are not yet performing well can learn from their “colleagues”. Generally, this method is more effective than learning from other parties (such as the central/ provincial government or universities) that do not have direct experience in carrying out the management of local government budgets.

- Provincial governments, in line with the mandate of Law No. 14 of 2008 on Openness of Public Information, need to establish Provincial Information Commissions tasked with monitoring and resolving disputes relating to access to information. Although the aspect of transparency was rated reasonably high in this study, there are still many matters that could be improved. And without transparency, good governance cannot be achieved.

For District/Municipality Governments:

- The district/municipality governments that were the locations for this study are expected to know their respective strengths and weaknesses and should be able to implement specific reforms of their budget management to improve their performance. Other local governments can also try to evaluate their own performance based on the framework of this study.

- This study compares each district/municipality against the others, so there is no reason for any district/municipality not to be able to improve its performance. It is expected that local governments can learn from others that are already performing
well. This can be done bilaterally, though clearly it would be even better if facilitated by the central/ provincial governments.

- The enactment of Law Number 14 of 2008 requires better management of public information to provide services to the community. Local governments should immediately prepare apparatus and procedures for budget management information institutions. Although District/Municipality Information Commissions are not required, such commissions can be established in the respective regions if considered necessary.

- DPRD should reform their procedural rules to be more transparent and provide space for citizen participation in the various budget stages.

- DPRD should initiate the establishment of Local Government Finance Accountability Bodies, as mandated by the Law on the MPR, DPR, DPD and DPRD, to follow up on BPK audit findings on the accountability of their APBD. This is an effort to provide a better balancing role for the DPRD in improving local governments’ financial reporting.

**For Civil Society Groups:**

- Civil society groups should be actively involved in promoting, monitoring and evaluating budget management processes by applying the principles of good governance through more structured transfer of knowledge to community groups.

- Civil society groups can facilitate public information, for example by providing budget information that is easy for the public to understand and to access, as an example for public agencies in presenting information, and by accompanying citizens in accessing information from public agencies.

- Civil society groups should expand the focus of their monitoring work in budget management, especially in the accountability stage.

- Civil society groups that work on budget management issues should accelerate their cooperation with groups that work on gender equality issues in order to promote the impact of more gender-sensitive budget allocations.
### Appendix

#### List of Civil Society Organizations Involved in the KiPAD Research

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