

INSTRUMENT COMPLETION MANUAL

LOCAL BUDGET INDEX II



Instrument Completion Manual for Local Budget Index II

Introduction

Based on “Local Budget Index (LBI) I” study result last year, democratization development in budget management hasn’t shown any significant improvement. Participation and gender equality are two worrying dimensions in regional budget management. The same result also happens during budget discussion and budget accountability stage. Both stages have the worst results in all regions studied. Even the average score for regions studied still hasn’t come close to the ideal score of a democratic budget management.

Local Budget Index (LBI) II is an expansion of the study done previously *to seek progress of Good Governance in regional budget management cycle*. The principals of good governance as a measure tool in this study are no different than the previous study which are: Transparency, Participation, Accountability, and Gender Equality.

There are no significant differences between LBI I and LBI II. However, LBI II puts ‘quality’ forward on several infrastructures related to democracy that has been established in regions. In measuring budget documents accessibility, the study refers to Act No. 14/2008 on Public Information Disclosure (KIP) which has been implemented in 2010.

LBI II consists of 96 questions spread across three parts of questionnaires.

Operationalization and Indicator

Transparency

Transparency in this study is defined as the level of openness of the government in providing and discloses information access on each stage of budget planning systematically, and also institutionalizes a particular official for disclosing information. This definition then operationalized as:

- a. Availability and accessibility of budget documents
- b. Sufficient Information on budget documents
- c. Institution for accessing public information
- d. Process disclosure

Participation

Participation in this study is defined as the availability of space to participate, involvement and accommodating the public’s suggestions in decision making on each budget management stage. This definition is operationalized as:

- a. Participants and their availability of a space to participate

- b. Public suggestion's accommodation level
- c. Ensuring Participation through regulation

Accountability

Accountability in this study is defined as the responsibility level of regional government on budget managed and also it timing precision in establishing documents for each budget management stages. This definition is operationalized as:

- a. Time precision in establishing budget documents
- b. Mechanism of the Procurement of Goods and Services (PBJ)
- c. The opinion of Finance Auditing Board (BPK) audit result
- d. Budget fraud potential

Equality

Equality is defined as how much length the regional government do, in ensuring and involving women and people with disabilities in each budget management stages. This definition is operationalized as:

- a. Availability of spaces to participate
- b. Institutions related to gender
- c. Ensuring equality through regulation

LBI's Operationalization Framework

Purpose of LBI	To find the development of Good Governance (Transparency, Participation, Accountability) in each Regional Budgeting cycles															
Dimensions	TRANSPARENCY				PARTICIPATION				ACCOUNTABILITY				EQUALITY			
Operational Definition	the level of openness of the government in providing and disclose information access on each stage of budget planning systematically, and also institutionalize a particular official for disclosing information				the availability of space to participate, involvement and accomodating the public's suggestions in decision making on each budget management stage				the responsibility level of regional government on budget managed and also it timing precision in establishing documents for each budget management stages				how much length the regional government do, in ensuring and involving women and people with disabilities in each budget management stages			
Operationalization concepts/indicators	<ul style="list-style-type: none"> • Availability and accesibility of budget documents • Sufficient Information on budget documents • Institution for accesing public information • Process disclosure 				<ul style="list-style-type: none"> • Participants and their availability of a space to participate • Public suggestion's accomodation level • Ensuring Participation through regulation 				<ul style="list-style-type: none"> • Time preicision in establishing budget documents • Mechanism of the Procurement of Goods and Services (PBJ) • The opinion of Finance Auditing Board (BPK) audit result • Budget fraud potential 				<ul style="list-style-type: none"> • Avaliability of spaces to participate • Institutions related to gender • Ensuring equality through regulation 			
Questions	PR	PB	PL	PJ	PR	PB	PL	PJ	PR	PB	PL	PJ	PR	PB	PL	PJ
Chapter I	4	5	7	3												
No.	1-4	5-9	10-16	17-21												
Chapter II	4	4	4	3												
No.	22-25	26-31	32-35	36-38												
Chapter III	3		1		6	4	2	3	2	3	7	4	9	6	7	3
No.	45-47		74		39-44	59-62	72-73	89-91	48-49	63-65	75-81	92-95	50-58	66-71	82-88	96-98

Methodology

KIPAD II is an *Expert Judgment* supported by *Evidence Based Study*. This proves that completing this research instruments can only be done when supported by verification tools such as documents that can be held accountable objectively. For that reason, only documents related to budget management stages can be used as a verification tool. *Expert Judgment* is possible if there is no document verification tool through interviews with *snowball* technique. Except on some questions that required the presence of a document.

Expert Judgment method can be done by assigning an informant from outside the regional government for its perspective on a question. Regional government can only be an initial informant, and shouldn't be the primary informant.

Structure and Categorization of Questions

The numbers of questions in this research are 98 questions spread on 3 parts. First part inquires the availability and budget document access which consists of 21 questions (no. 1-21), part II inquires the clarity and sufficiency of information in document budgets which consists of 16 questions (No. 22-38), and part III inquires budget management quality which consists of 59 questions (No. 39-98).

Questionnaire Tabulation

Cycles Dimensions		Planning	Discussion	Implementation	Accountability	Σ
		(PR)	(PB)	(PL)	(PJ)	
Transparency	(T)	11	11	12	8	42
Participation	(P)	6	4	2	3	15
Accountability	(A)	2	3	7	4	16
Equality	(K)	9	6	7	3	25
Σ		28	24	28	18	98

Part I

No	Questions	dms	skl
1.	How is the status of <i>availability and accessibility</i> of Regional Government Workplan (RKPD) document(s)	T	PR
2.	How is the status of <i>availability and accessibility</i> of Workplan (Renja) of Regional Government Work Unit (SKPD) of Education document(s)	T	PR
3.	How is the status of <i>availability and accessibility</i> of Renja SKPD of Health document(s)	T	PR
4.	How is the status of <i>availability and accessibility</i> of Renja SKPD of Public	T	PR

No	Questions	dms	skl
1.	How is the status of <i>availability and accessibility</i> of Regional Government Workplan (RKPD) document(s)	T	PR
2.	How is the status of <i>availability and accessibility</i> of Workplan (Renja) of Regional Government Work Unit (SKPD) of Education document(s)	T	PR
	Works document(s)		
5.	How is the status of <i>availability and accessibility</i> of Priorities and Indicative Budget Ceiling (PPAS) document(s)	T	PB
6.	How is the status of <i>availability and accessibility</i> of Budget Work Plan-Regional Government Work Unit (RKA-SKPD) of Education document(s)	T	PB
7.	How is the status of <i>availability and accessibility</i> of RKA-SKPD of Health document(s)	T	PB
8.	How is the status of <i>availability and accessibility</i> of RKA-SKPD OF PUBLIC WORKS document(s)	T	PB
9.	How is the status of <i>availability and accessibility</i> of Regional Budget Draft (RAPBD) document(s)	T	PB
10.	How is the status of <i>availability and accessibility</i> of Regional Law (Perda) on Regional Budget (APBD) document(s)	T	PL
11.	How is the status of <i>availability and accessibility</i> of Regional Head Law (Perkada) on explanation of APBD document(s)	T	PL
12.	How is the status of <i>availability and accessibility</i> of Perda on Revised APBD document(s)	T	PL
13.	How is the status of <i>availability and accessibility</i> of Perkada on explanation of revised APBD document(s)	T	PL
14.	How is the status of <i>availability and accessibility</i> of Budget Arrangement List (DPA) for SKPD Of Education document(s)	T	PL
15.	How is the status of <i>availability and accessibility</i> of DPA SKPD Of Health document(s)	T	PL
16.	How is the status of <i>availability and accessibility</i> of DPA SKPD OF Public Works document(s)	T	PL
17.	How is the status of <i>availability and accessibility</i> of First Semester Realization Report of APBD document(s)	T	PJ
18.	How is the status of <i>availability and accessibility</i> of Perda on APBD's accountability document(s)	T	PJ
19.	How is the status of <i>availability and accessibility</i> of Information on Regional Government Arrangement Report (ILPPD) document(s)	T	PJ
20.	How is the status of <i>availability and accessibility</i> of Regional Government Arrangement Report (LPPD) document(s)	T	PJ
21.	How is the status of <i>availability and accessibility</i> of Accountability Report (LKPI) of Regional Government (Pemda) to DPRD document(s)	T	PJ

Part II

No	Questions	dms	skl
22.	Does RKPD contain informations on: Previous year's RKPD evaluation; Plans for regional's prioritizing program and activity; Activity program's indicative ceiling?	T	PR
23	Does Renja SKPD of Health contain informations on: Previous year's Renja SKPD on Health evaluation; Plans for regional's prioritizing program and activity; Activity program's indicative ceiling?	T	PR
24	Does Renja SKPD of Education contain informations on: Previous year's Renja SKPD on Education evaluation; Plans for regional's prioritizing program and activity; Activity program's indicative ceiling?	T	PR
25	Does Renja SKPD of Public Works contain informations on: Previous year's Renja SKPD on Public Works evaluation; Plans for regional's prioritizing program and activity; Activity program's indicative ceiling?	T	PR
26	Do the <i>Priorities and Indicative Budget Ceiling</i> (PPAS) contain: Planning for Regional Income and Revenue Financing (budget target for current year, legal basis); Temporary budget expense ceiling based on activity program (targets, ceilings); Regional financing plan? Does the PPAS	T	PB
27	Does the RKA SKPD of Health on Mother and Child Health (KIA) Program Form 2.2.1 details of direct budget expense contains: Indicator and performance target; Location and target groups; and Budget plan for 1 (one) year ahead?	T	PB
28	Does the RKA SKPD of Health on Disease Prevention Form 2.2.1 details of direct budget expense contains: Indicator and performance target; Location and target groups; and Budget plan for 1 (one) year ahead?	T	PB
29	Does the RKA SKPD of Education (Pick 5 samples of activity) Form 2.2.1 details of direct budget expense contains: Indicator and performance target; Location and target groups; and Budget plan for 1 (one) year ahead?	T	PB
30	Does the RKA SKPD of Education on non-formal education Form 2.2.1 details of direct budget expense contains: Indicator and performance target; Location and target groups; and Budget plan for 1 (one) year ahead?	T	PB
31	Does the RKA SKPD of Public Works (Pick 5 samples of activity) Form 2.2.1 details of direct budget expense contains: Indicator and performance target; Location and target groups; and Budget plan for 1 (one) year ahead?	T	PB
32	Does Perda APBD contain attachments on details of APBD according to regional government affairs and organization; program and activities; expenses according to groups and types; details of revenue object and details of financing?	T	PL
33	Does Perkada on explanation of APBD for revenue contains informations on volume target/planned revenue and collection tariff or price?	T	PL
34	Does Perkada on explanation of APBD for expenses contain informations	T	PL

No	Questions	dms	skl
	on volume units or benchmark; price per unit; location of activity; activity financing source?		
35	Does Perda on Revised APBD contain attachments: details of revised APBD according to Regional Government affairs, organization, revenue, expenses and financing; and Regional Government's Financial Report set in Perda?	T	PL
36	Does realization report of APBD's first semester contains informations on one semester budget realization report and prognosis for the next six months?	T	PJ
37	Does Perda on APBD accountability contain informations: Details of budget realization report according to regional government, organization, revenue, expense and financing; Realization summary on regional budget expense according to affairs, organization, program, and activity; and Notes on Financial Report?	T	PJ
38	Does the LPPD information delivered to the public contain the exertion of compulsory affairs and optional affairs?	T	PJ

Part III

Questions	dms	skl
39. Does the Regional Government perform forums for SKPD of Education Sector in drafting Renja SKPD?	P	PR
40. Does the Regional Government perform forums for SKPD of Health Sector in drafting Renja SKPD?	P	PR
41. Does the Regional Government perform forums for sectoral SKPD of Public Works/ <i>Settlement and Regional Infrastructure</i> in drafting Renja SKPD?	P	PR
42. Does the Regional Government perform <i>Development Planning Deliberation</i> (Musrenbang) of regency/city in drafting RKPDP?	P	PR
43. Are there regional regulations that ensure public participation in Regional Development Planning?	P	PR
44. Does the <i>sub-district</i> (Kecamatan) Musrenbang also accompanied by indicative ceiling?	P	PR
45. Does the Regional Government have formed a leader & executive officials that deals with regional information management?	T	PR
46. Does the Regional Government perform open regency/city Musrenbang in drafting RKPDP?	T	PR
47. Does the Regional Government perform open forums for regency/city for SKPD in drafting Renja SKPD?	T	PR
48. When does the RKPDP document ratified in Perkada?	A	PR
49. Does the Regional Government draft Goods and Services Procurement (PBJ) every 3 years in these SKPD: Education, Health, and Public Works?	A	PR
50. Does the SKPD of Education draft the Renja SKPD of Education based on gender analysis?	K	PR
51. Does the SKPD of Health draft the Renja SKPD of Health based on gender analysis?	K	PR
52. Does the Regional Government perform regency/city Musrenbang	K	PR

Questions	dms	skl
involving women groups? (check on stakeholder's section involved in activity)		
53. Does the Regional Government provide a space specific for women group in regency/city Musrenbang?	K	PR
54. Does the Regional Government provide a space specific for people with disabilities in regency/city Musrenbang?	K	PR
55. Does the Regional Government have formed a Gender Responsive Budget (ARG) team?	K	PR
56. Does the <i>Workgroup for Gender Mainstreaming</i> (Pokja PUG) in Regional Government institutions have established workplan and operational fund to support their activities?	K	PR
57. Does the Pokja PUG have drafted <i>Regional Action Plan</i> (Randa) and facilitate gender profiling?	K	PR
58. Does the Regional Government have formed a Focal Point in gender mainstreaming on each SKPD and government institutions?	K	PR
59. Does the Regional Government have done public consultation to receive inputs in drafting KUPA-PPAS?	P	PB
60. Does the DPRD have done public hearing to receive inputs in discussing KUA-PPAS?	P	PB
61. Does the Regional Government performed public consultation to receive inputs in drafting RAPBD documents?	P	PB
62. Does the DPRD performed public consultation to receive inputs in discussing RAPBD?	P	PB
63. When does DPRD received design for KUA-PPAS to be discussed?	A	PB
64. When does DPRD receives documents of RAPBD to be discussed?	A	PB
65. When does the RAPBD document approved into APBD?	A	PB
66. Are there any rules that regulate involvement of women in the proses of budget discussion at the legislative?	K	PB
67. Does the SKPD of Education possess and exercise disaggregated data in drafting RKA -KPD of Education documents?	K	PB
68. Does the SKPD of Health possess and exercise disaggregated data in drafting RKA-SKPD of Health documents?	K	PB
69. What are gender specific activities listed in 9 years <i>Compulsory Education</i> (Wajar) and Non-Formal Education Program in RKA-SKPD of Education documents?	K	PB
70. What are disability specific activities listed in 9 years <i>Compulsory Education</i> (Wajar) and Non-Formal Education Program in RKA-SKPD of Education documents?	K	PB
71. Does the disability specific activities listed in <i>Mother and Child Health (KIA)</i> Program and Disease Prevention Program in RKA-SKPD of Health documents?	K	PB
72. Does the Regional Government have a specific space/activity to accommodate public complaints on public service?	P	PL
73. Does the Regional Government distribute informations on the mechanism of handling public complaints?	P	PL
74. Does the Regional Government have an <i>Operational and Procedure Standard</i> (SOP) for mechanism of public information service standard?	T	PL
75. Does the Regional Government have a Goods and Service Unit Standard?	A	PL
76. How is the <i>Procurement of Goods and Service</i> (PBJ) in regionals?	A	PL

Questions	dms	skl
77. How is the mechanism of public auction in <i>Procurement Goods and Service</i> (PBJ)?	A	PL
78. Does the Regional Government provide and announce a black list of corporations in <i>Procurement of Goods and Services</i> (PBJ)?	A	PL
79. When does DPRD receives Revised RAPBD documents to be discussed?	A	PL
80. When does the Revised RAPBD ratified into Perda on Revised APBD?	A	PL
81. When does DPRD receives APBD's First Semester Realization Report and Prognosis for next 6 months?	A	PL
82. How many percentage of women become the head of SKPD (example: agencies, bodies, offices) in Regional Government?	K	PL
83. How many percentage of women's representative in the legislative?	K	PL
84. Does the Regional Government provide specific public facility for people with disabilities?	K	PL
85. Does the Regional Government provide a specific space to accommodate complaints from Women and Children of Domestic Violence?	K	PL
86. Does the Regional Government listed and used disaggregated data in Form.2.2.1 of RKA-SKPD of Education for 9 years Compulsory Education Program?	K	PL
87. Does the Regional Government listed and used disaggregated data in Form.2.2.1 of RKA-SKPD of Education for functional literacy prevention program?	K	PL
88. Does the Regional Government listed and used disaggregated data in Form.2.2.1 of RKA-SKPD of Health for disease prevention program?	K	PL
89. Does the Regional Government performed public consultation or any other space to receive inputs in discussing Perda Draft on Accountability of APBD?	P	PJ
90. Does DPRD perform hearing to receive inputs in discussing Perda Draft on Accountability of APBD?	P	PJ
91. Is there any space for public to give response for LKPD information?	P	PJ
92. After a budget year ended, how long does the Regional Government submit APBD's Realization Report to DPRD?	A	PJ
93. What is the latest auditing opinion by Finance Auditing Board (BPK) on LKPD?	A	PJ
94. Based on Audit by BPK, how many percentage of regional loss accounted from the total of APBD caused by disobedience?	A	PJ
95. When does the Regional Government deliver LPPD Information to the public?	A	PJ
96. Does the regency/city Pokja PUG submit their reports to provincial government?	K	PJ
97. Does the Pokja PUG involved in evaluating LKPJ drafting?	K	PJ
98. Does the LJPJ consist information on implementing gender mainstreaming and its data disaggregation in regionals?	K	PJ

Additional Info :

Dms : Dimension
P : Participation
T : Transparency
A : Accountability
K : Equality

Skl : Cycles
PR : Planning
PB : Discussion
PL : Implementation
PJ : Accountability

Instrument Completion Technique

Research Instruments of *Local Budget Index* are completed by experts based on evidence or a valid verification tool which can be made accountable in the form of planning and budgeting documents, interview with parties outside the government, or consensus in *Focus Group Discussion* (FGD). The following is the method on how to complete instruments of LBI.

- Instrument Completion Technique for Part I (No1-21)

Questions on part I are aimed to find status for availability and access of budget documents. There are 21 documents examined in this part. Questions in this part have 4 multiple choices for assessor. However, each choice of answer has its own verification tool. Thus, assessor is only allowed to complete LBI instrument based on verification tools they possessed. The mechanism to request those budget documents refers to Law No.14/2008 on Public Information Disclosure and Information Commission Law No.1/2010 on Public Information Service Standard.

The following are steps to complete part I of LBI instruments:

Step 1;

Log on to regional government's official websites and/or look for mass media/printed media (such as pamphlets) that publicize budget documents examined in part I of LBI instruments. A ***"publicized budget documents"*** are full document(s) consist of informations and its explanations, or a substantial summary of the document(s). Substantial summary can be categorized as publicized if there is an additional info that "public may obtain full information by contacting a certain official" or something resembled to it.

Budget document(s) printed in medias publicized by the government and are meant for limited officials, can not be made as a verification tool, because of its limited nature of the publication. For example, "Buletin Legislatif" which is a bulletin circulated only to legislative officials.

Step 2;

If there are no budget document(s) for examination found in websites or any other mass media, ***make an official letter from your organization to request the budget document(s) required for examination in this LBI instrument.*** Address the letter to the Regional Secretary (as the managing person of regional government) by enclosing all documents for examination as described in table below. Assessors should also deliver the letter to SKPD/OPD that holds the document(s) in question (other than the highest official at the

destined SKPD/OPD, assessors should also identify section or unit in SKPD/OPD that holds the information. For example, to obtain Renja or RKA-SKPD of Education, the letter should be addressed to the head of SKPD of Education: in Budget Planning/Public Relation/Information unit). Note the following table:

No	Document	Year	Informant
1.	RKPD	2010	Regional Development Planner Agency (Bappeda)
2.	Renja SKPD of Education	2010	Program Planning Unit at the Agency of Education
3.	Renja SKPD of Health	2010	Program Planning Unit at the Agency of Health
4.	Renja SKPD of Public Works	2010	Program Planning Unit at the Agency of Public Works
5.	KUA-PPAS	2010	Regional Financial Manager Agency (BPKP), TAPD
6.	RKA SKPD of Education	2010	Program Planning Unit at the Agency of Education
7.	RKA SKPD of Health	2010	Program Planning Unit at the Agency of Health
8.	RKA SKPD of Public Works	2010	Program Planning Unit at the Agency of Public Works
9.	RAPBD	2010	Bappeda, BPKD/ TAPD, (<i>Budget Board</i>) Panggar DPRD
10.	Perda APBD	2010	Bappeda, BPKD / TAPD, Panggar DPRD
11.	Perkada on explanation of APBD	2010	Bappeda, BPKD / TAPD, Panggar DPRD
12.	DPA SKPD of Education	2010	Chief/Financial Unity at the Agency of Education
13.	DPA SKPD of Health	2010	Chief/Financial Unity at the Agency of Health
14.	DPA SKPD of Public Works	2010	Chief/Financial Unity at the Agency of Public Works
15.	First Semester Realization Report	2010	BPKD / TAPD, Panggar DPRD
16.	Perda on Revised APBD	2010	BPKD / TAPD, Panggar DPRD
17.	Perkada on explanation of Revised APBD	2010	BPKD / TAPD, Panggar DPRD
18.	Perda on APBD's Accountability	2009	BPKD / TAPD, Panggar DPRD
19.	ILPPD	2009	BPKD / TAPD, Panggar DPRD
20.	LPPD	2009	Bappeda atau <i>Information Commission</i> (Kominfo)
21.	LKPJ (including notes on financial report)	2009	<i>Regional Secretary</i> (Sekda)/ BPKD / TAPD,

If the SKPD/OPD responded by providing the requested document(s), this indicate that the status of the document(s) is available by request. So please check option “B” (Available by Request).

- Check section “B.i.” if assessor received response and/or the requested document(s) between 1-10 work days after the letter delivered.

- Check section “B.ii.” if assessor received notice letter and/or the requested document(s) after 11-17 work days after the letter delivered.

Step 3;

Check on section “C” (Available but inaccessible) if related SKPD/OPD send a letter to explain that the requested document(s) cannot be given along with the argument.

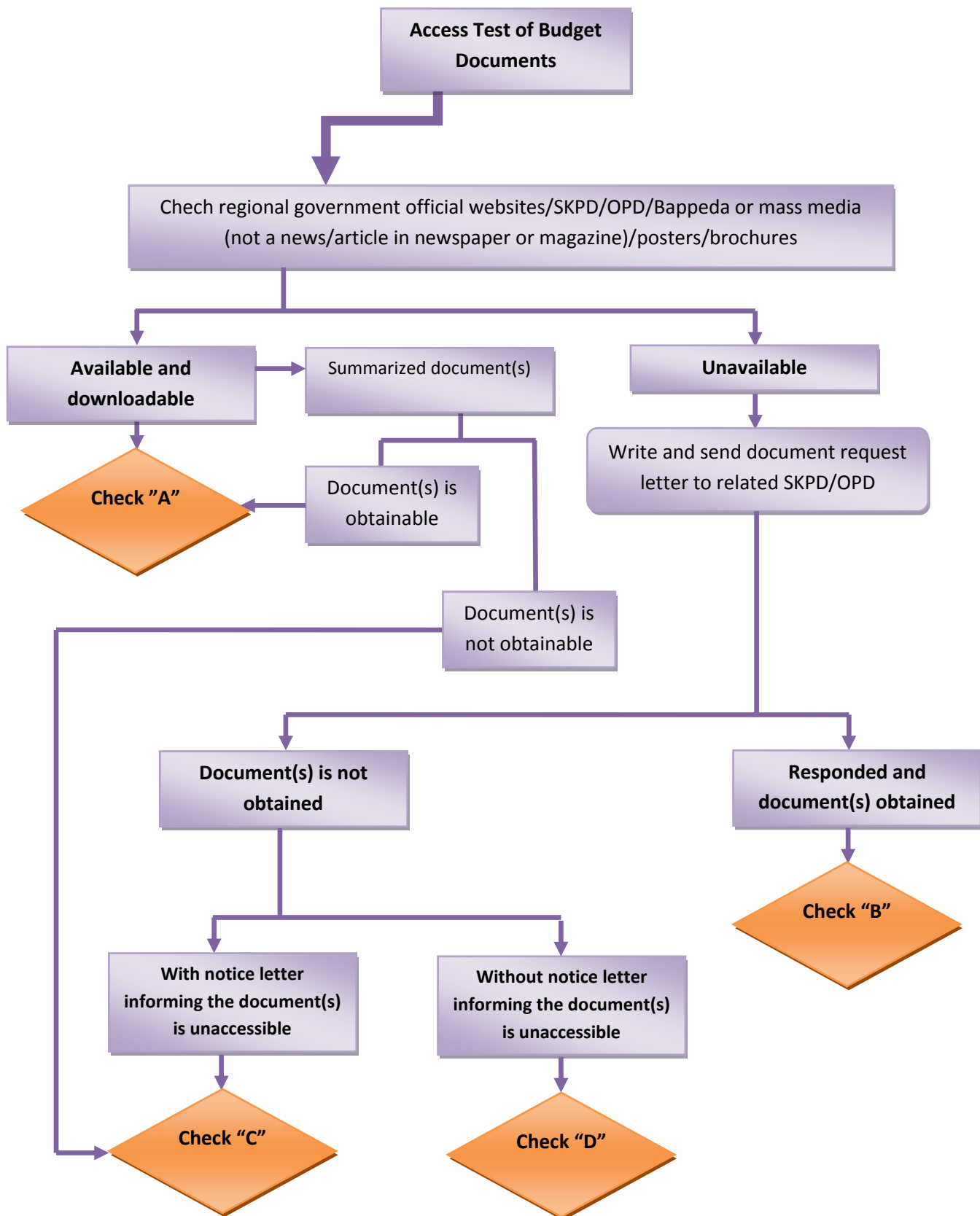
Step 4;

Check on section “D” (Unavailable) if assessor does not receive any information or response from related SKPD/OPD, regarding the requested document(s).

Verification tool to complete Part I of LBI instrument

Choice of Answers	Required Verification Tool
A) Available and Publicized	Links to websites/mass media/pamphlets/leaflets or pictures which explains the publicized documents
B) Available by Request	
B.i. Between 1-10 work days	<ol style="list-style-type: none"> 1. Assessor’s request letter to regional government, and 2. Notice letter from regional government to provide the requested budget document(s) 3. Obtained budget document(s)
B.ii. between 11-17 work days	<ol style="list-style-type: none"> 1. Assessor’s request letter to regional government, and 2. Notice letter from regional government to extend their reply period 3. Obtained budget document(s)
C) Available but Inaccessible	<ol style="list-style-type: none"> 1. Assessor’s request letter to regional government, and 2. Notice letter from public body(s) that the requested documents are not accessible
D) Document(s) doesn’t exist or Unavailable	<ol style="list-style-type: none"> E) Assessor’s request letter to regional government, and F) No response from regional government

Scheme for Access Test of Budget Documents



Important ...!

Should not be categorized as “Publicized”:

- Document/information of budget that only consist of its summary.
- Document/information of budget publicized in limited media. Such as a magazine circulated only among members of DPRD.
- Document/information of budget consisted in a fragment of news or article in printed or electronic media.

- Instrument Completion Technique for Part II (No. 22-38)

Questions No. 22-38 are aimed to discover the *sufficiency and clarity of information in budget document(s)*. For that reason, verification in this part can only be done with budget documents. Interviews or FGD consensus cannot be made as verification tool.

Not every budget documents in part I will be examined in this part. Only documents considered to be important in its contents. If the document(s) examined is not available in assessors, check answer “Unavailable”.

To validate the choice of answer, researcher should ***attach document sheet which indicate the sufficiency of information in question***. The document sheet can be scanned or photographed in a form of “.jpg/.pdf”.

If the document sheet for ***verification tool is in soft copy***, please convert the document sheet to .jpg/.pdf.

The following are steps to complete part II of LBI instrument:

Step 1;

Gather budget documents which will be examined its clarity and sufficiency of information

List of documents required to complete Part II of LBI instrument

Budget Planning Document

- Regional Government Workplan (RKPD)/ 2010
- Workplan (Renja) SKPD of Education/ 2010
- Workplan (Renja) SKPD of Health/ 2010
- Workplan (Renja) SKPD of Public Works/ 2010

Budget Discussion Documents

- *Priorities and Indicative Budget Ceiling* (PPAS)/ 2010
- Workplan and Budget (RKA) for SKPD of Education/ 2010
- Workplan and Budget (RKA) for SKPD of Health/ 2010
- Workplan and Budget (RKA) for SKPD of Public Works/ 2010

Budget Implementation Documentation

- Perda on APBD/ 2010
- Head of Regional Law (Perkada) on APBD for Revenue/ 2010
- Head of Regional Law (Perkada) on APBD for Expense/ 2010
- Perda on Revised APBD

Budget Accountability Document

- First Semester of APBD's Realization Report
- Perda on APBD's Accountability
- Information on LPPD

Step 2;

Open the budget document and watch closely and thoroughly. Adjust, whether information asked in the instrument was listed in the budget document. Check answer "A" if budget document contains all requested informations. Check answer "B" if the document only contains several of requested information. Check answer "C" if the document only contain one requested information. Check answer "D" if the document doesn't consist any requested information. Check answer "E" if assessor does not have sufficient information due to inaccessible document. Or check answer "F" if there is no additional information because the documents were unavailable.

Verification of answers chosen by assessor should be done by:

- Make a photograph or scan the document sheet that indicates availability of the requested information. For example, when requested on information

“Implementation evaluation of previous year’s RKPD”, in RKPD document, then assessor should only add attachment that indicates the page number and headings of the requested information. No need to attach a copy of all pages on previous year’s RKPD implementation evaluation. This study only performed to discover sufficiency of information, not the quality of information.

- Photographs or scanned documents should be stored in a format of JPEG or PDF. Make additional information on those files with the question number. For example, verification tool for number 22 should be written “aver_22”, and so on.

If assessor choose option “E” or “F” in this part of questionnaire, then the assessor should do another verification by making “**Assessor Notes**” which contains how far the assessor have been looking for information, and which party have been contacted. (*See attachment*)

Additional Information on Part II of LBI Instrument

No	Question	Question basis/Norm	Source of Information and Verification Tool
22	<p>Does the RKPD contain informations:</p> <p>(1) Previous RKPD Evaluation; (2) Regional Prioritizing and Activity Program Planning; (3) Indicative Ceiling for Work Program?</p> <p>a. Yes, contains all the above informations</p> <p>b. Yes, but contains only two out of three informations</p> <p>c. Yes, but contain only one out of three informations</p> <p>d. Does not contain any of the above information</p> <p>e. No information because RKPD is available but inaccessible</p> <p>f. No information because RKPD is unavailable</p>	<p>The minimum information in RKPD is the evaluation of previous year’s RKPD to see the sustainability in regional prioritization activity program. Indicative ceiling activity is to see whether the Regional Government pay attention to the availability of resource while drafting activities.</p>	<p>RKPD documents, pages that displays related informations, website links, or copies of documents which contains the information in question.</p>
23	<p>Does the Renja SKPD of Health contain: (1) Previous Renja SKPD Evaluation; (2) Indicative ceiling for Program and activity; (3) Indicators for performance and target groups?</p> <p>a. Yes, contains all the above</p>	<p>The minimum information in Renja SKPD is the evaluation of previous year’s SKPD to see the sustainability in regional prioritization activity</p>	<p>Renja RKPD documents, pages that displays related informations, website links, or copies of documents which contains the</p>

No	Question	Question basis/Norm	Source of Information and Verification Tool
	<p>informations</p> <p>b. Yes, but contains only two out of three informations</p> <p>c. Yes, but contain only one out of three informations</p> <p>d. Does not contain any of the above information</p> <p>e. No information because Renja SKPD of Health is available but inaccessible</p> <p>f. No information because Renja SKPD of Health is unavailable</p>	<p>program, and pay attention to the availability of indicative ceiling program and activity budget, performance indicator which measurable and its target groups.</p>	<p>information in question.</p>
24	<p>Does the Renja SKPD of Education contain: (1) Previous Renja SKPD Evaluation; (2) Indicative ceiling for Program and activity; (3) Indicators for performance and target groups?</p> <p>a. Yes, contains all the above informations</p> <p>b. Yes, but contains only two out of three informations</p> <p>c. Yes, but contain only one out of three informations</p> <p>d. Does not contain any of the above information</p> <p>e. No information because Renja SKPD Of Education is available but inaccessible</p> <p>f. No information because Renja SKPD Of Education is unavailable</p>	<p>The minimum information in Renja SKPD is the evaluation of previous year's SKPD to see the sustainability in regional prioritization activity program, and pay attention to the availability of indicative ceiling program and activity budget, performance indicator which measurable and its target groups.</p>	<p>Renja RKPD documents, pages that displays related informations, website links, or copies of documents which contains the information in question.</p>
25	<p>Does the Renja SKPD of Public Works contain: (1) Previous Renja SKPD Evaluation; (2) Indicative ceiling for Program and activity; (3) Indicators for performance and target groups?</p> <p>a. Yes, contains all the above informations</p> <p>b. Yes, but contains only two out of three informations</p>	<p>The minimum information in Renja SKPD is the evaluation of previous year's SKPD to see the sustainability in regional prioritization activity program, and pay attention to the availability of indicative</p>	<p>Renja RKPD documents, pages that displays related informations, website links, or copies of documents which contains the information in question.</p>

No	Question	Question basis/Norm	Source of Information and Verification Tool
	<ul style="list-style-type: none"> c. Yes, but contain only one out of three informations d. Does not contain any of the above information e. No information because Renja SKPD of Public Works is available but inaccessible f. No information because Renja SKPD of Public Works is unavailable 	ceiling program and activity budget, performance indicator which measurable and its target groups.	
26	<p>Does the PPAS contain: (1) Planning for Regional Income and Revenue Financing; (2) Temporary budget expense ceiling based on activity program; (3) Regional financing plan?</p> <ul style="list-style-type: none"> a. Yes, contains all the above informations b. Yes, but contains only two out of three informations c. Yes, but contain only one out of three informations d. Does not contain any of the above information e. No information because PPAS is available but inaccessible f. No information because PPAS is unavailable 	PPAS should consists at least informations on Planning for Income and Revenue financing (the target for the current budget year, and its legal basis); Temporary budget expense ceiling based on activity program (targets, ceiling); Regional financing plan in accordance with Ministry of Home Affairs Regulation (Permendagri No.13/2006	PPAS documents, pages that displays related informations, website links, or copies of documents which contains the information in question.
27	<p>Does the RKA SKPD of Health on Mother and Child Health (KIA) Program Form 2.2.1 (details of direct budget expense) contain: (1) Indicator and performance target; (2) Location and target groups; and (3) Budget plan for 1 (one) year ahead?</p> <ul style="list-style-type: none"> a. Yes, contains all the above informations b. Yes, but contains only two out of three informations 	RKA SKPD should consists at least informations on indicator and performance targets, activity location and target groups to identify which gets the benefits based on gender. And, budget plan for one year ahead to see its	Document copies of RKA SKPD which is the basis for analysis

No	Question	Question basis/Norm	Source of Information and Verification Tool
	<ul style="list-style-type: none"> c. Yes, but contain only one out of three informations d. Does not contain any of the above information e. No information because RKA SKPD of Health on <i>Mother and Child Health</i> (KIA) is available but inaccessible f. No information because RKA SKPD of Health on <i>Mother and Child Health</i> (KIA) is unavailable 	sustainability.	
28	<p>Does the RKA SKPD of Health on Disease Prevention Program Form 2.2.1 (details of direct budget expense) contain: (1) Indicator and performance target; (2) Location and target groups; and (3) Budget plan for 1 (one) year ahead?</p> <ul style="list-style-type: none"> a. Yes, contains all the above informations b. Yes, but contains only two out of three informations c. Yes, but contain only one out of three informations d. Does not contain any of the above information e. No information because RKA SKPD of Health on Disease Prevention Program is available but inaccessible f. No information because RKA SKPD of Health on Disease Prevention Program is unavailable 	RKA SKPD should consists at least informations on indicator and performance targets, activity location and target groups to identify which gets the benefits based on gender. And, budget plan for one year ahead to see its sustainability.	Document copies of RKA SKPD which is the basis for analysis
29	<p>Does the RKA SKPD of Education on 9 years <i>Compulsory Education</i> (Wajar) Program Form 2.2.1 (details of direct budget expense) contain: (1) Indicator and performance target; (2) Location and target groups; and (3) Budget</p>	RKA SKPD should consists at least informations on indicator and performance targets, activity location and target groups to identify	Document copies of RKA SKPD which is the basis for analysis

No	Question	Question basis/Norm	Source of Information and Verification Tool
	<p>plan for 1 (one) year ahead?</p> <p>a. Yes, contains all the above informations</p> <p>b. Yes, but contains only two out of three informations</p> <p>c. Yes, but contain only one out of three informations</p> <p>d. Does not contain any of the above information</p> <p>e. No information because RKA SKPD of Education on 9 years Compulsory Education (Wajar) Program is available but inaccessible</p> <p>f. No information because RKA SKPD of Education on 9 years Compulsory Education (Wajar) Program is unavailable</p>	<p>which gets the benefits based on gender. And, budget plan for one year ahead to see its sustainability.</p>	
30	<p>Does the RKA SKPD of Education on Non-Formal Education Program Form 2.2.1 (details of direct budget expense) contain: (1) Indicator and performance target; (2) Location and target groups; and (3) Budget plan for 1 (one) year ahead?</p> <p>a. Yes, contains all the above informations</p> <p>b. Yes, but contains only two out of three informations</p> <p>c. Yes, but contain only one out of three informations</p> <p>d. Does not contain any of the above information</p> <p>e. No information because RKA SKPD of Education on Non-Formal Education Program is available but inaccessible</p> <p>f. No information because RKA SKPD of Education on Non-Formal Education Program is unavailable</p>	<p>RKA SKPD should consists at least informations on indicator and performance targets, activity location and target groups to identify which gets the benefits based on gender. And, budget plan for one year ahead to see its sustainability.</p>	<p>Document copies of RKA SKPD which is the basis for analysis</p>

No	Question	Question basis/Norm	Source of Information and Verification Tool
31	<p>Does the RKA SKPD of Public Works on Road-Bridge Construction Program Form 2.2.1 (details of direct budget expense) contain: (1) Indicator and performance target; (2) Location and target groups; and (3) Budget plan for 1 (one) year ahead?</p> <p>a. Yes, contains all the above informations</p> <p>b. Yes, but contains only two out of three informations</p> <p>c. Yes, but contain only one out of three informations</p> <p>d. Does not contain any of the above information</p> <p>e. No information because RKA SKPD of Public Works on Road-Bridge Construction Program is available but inaccessible</p> <p>f. No information because RKA SKPD of Public Works on Road-Bridge Construction Program is unavailable</p>	<p>Choose Health related activities which directly influence the public such as Rehab Centers or Public Health Center (Puskesmas), strengthening of Integrated Health Service Station (Posyandu), etc.</p> <p>RKA SKPD should consists at least informations on indicator and performance targets, activity location and target groups to identify which gets the benefits based on gender. And, budget plan for one year ahead to see its sustainability.</p>	Document copies of RKA SKPD which is the basis for analysis
32	<p>Does Perda on APBD contain informations on: (1) Details of APBD according to regional government affairs and organization; (2) Programs and activities; (3) Expenses according to groups and types; (4) Details of revenue objects details of financing?</p> <p>a. Yes, contains all the above informations</p> <p>b. Yes, but contains only three out of four informations</p> <p>c. Yes, but contain only one or two out of four informations</p>	<p>In accordance with Government Law (PP) No.58/2005, the minimum information that should be useful for budget advocacy, are the needs for details of APBD according to regional government's affairs and organizations; program and activities; Expenses according to groups and types; details of revenue</p>	Copied samples of Perda APBD which contains the information in question or website address.

No	Question	Question basis/Norm	Source of Information and Verification Tool
	<ul style="list-style-type: none"> d. Does not contain any of the above information e. No information because Perda on APBD is available but inaccessible f. No information because Perda on APBD is unavailable 	objects and details of financing.	
33	<p>Does Perkada on explanation of APBD for revenue consist: (1) volume target information/planned regional's real revenue and; (2) Collection tariff or price?</p> <ul style="list-style-type: none"> a. Yes, contains all the above informations b. Yes, but contain only one out of two information c. Does not contain any of the above information d. No information because Perkada on explanation of APBD for revenue is available but inaccessible e. No information because Perkada on explanation of APBD for revenue is unavailable 	<p>Examined informations are focused on health retribution and other retributions related to small economic business. According to Permendagri No.13/2006, the revenue part should describe volume target/planned regional's real revenue and collection tariff or price.</p>	<p>Copied samples of Mayor/Regent Regulation (Perwal/Perbup) which contains the information in question or website address.</p>
34	<p>Does Perkada on explanation of APBD for expense consist: (1) Information on volume unit or benchmarks; (2) Price per unit; (3) Activity location; (4) Activity financing source?</p> <ul style="list-style-type: none"> a. Yes, contains all the above informations b. Yes, but contains only three out of four informations c. Yes, but contain only one or two out of four informations d. Does not contain any of the above information e. No information because Perkada on explanation of APBD for 	<p>Examined informations are focused on SKPD of Education, Health, and Public Works. According to Permendagri No. 13/2006, Perkada on explanation of APBD should consists Information on volume unit or benchmarks; Price per unit; Activity location; Activity financing source</p>	<p>Copied samples of Mayor/Regent Regulation (Perwal/Perbup) which contains explanation of APBD, or website address.</p>

No	Question	Question basis/Norm	Source of Information and Verification Tool
	<p>expense is available but inaccessible</p> <p>f. No information because Perkada on explanation of APBD for expense is unavailable</p>		
35	<p>Does Perda on Revised APBD contain attachments: (1) Details of Revised APBD according to regional government affairs, organization, revenue, expense and financing, and; (2) Regional government financial report ratified in Perda?</p> <p>a. Yes, contains all the above informations</p> <p>b. Yes, but contain only one out of two information</p> <p>c. Does not contain any of the above information</p> <p>d. No information because Perda on Revised APBD is available but inaccessible</p> <p>e. No information because Perda on Revised APBD is unavailable</p>	<p>In accordance with Government Law (PP) No.58/2005, the minimum information that should be useful for budget advocacy, are the needs for details of revised APBD according to regional government affairs and organization; programs and activities; expense according to groups and types; details of revenue objects and financing</p>	<p>Copied samples of Mayor/Regent Regulation (Perwal/Perbup) which contains the Revised APBD or website address.</p>
36	<p>Does APBD's First Semester realization report contain informations: (1) Budget realization report for 1 semester; (2) Prognosis for the next 6 months?</p> <p>a. Yes, contains all the above informations</p> <p>b. Yes, but contain only one out of two information</p> <p>c. Does not contain any of the above information</p> <p>d. No information because APBD's First Semester realization report is available but inaccessible</p> <p>e. No information because APBD's First Semester realization report is</p>	<p>APBD's first semester report should be made around July or 1 month after first semester of realized APBD which also contains prognosis or estimation of expense/revenue for the next 6 months. First semester realization report is proposed along with Revised APBD.</p>	<p>Copied samples of APBD's first semester report or web address.</p>

No	Question	Question basis/Norm	Source of Information and Verification Tool
	unavailable		
37	<p>Does Perda on APBD's accountability contain informations: (1) Details of budget realization report; (2) Budget realization recapitulation, and; (3) Notes on Financial Report?</p> <p>a. Yes, contains all the above informations</p> <p>b. Yes, but contains only two out of three informations</p> <p>c. Yes, but contains only one out of three informations</p> <p>d. Does not contain any of the above informations</p> <p>e. No information because Perda on APBD's accountability is available but inaccessible</p> <p>f. No information because Perda on APBD's accountability is unavailable</p>	<p>In accordance with Government Law (PP) No.58/2005, the minimum information that should be useful for budget advocacy, are the needs for informations: details of budget according to regional government affairs, organization, expense and financing; recapitulation of realized APBD according to affairs, organization, program and activities; and Notes on Financial Report</p>	<p>Copied samples of Perda on APBD's accountability which contains the informations in question or website address.</p>
38	<p>Does the LPPD information delivered to the public contain the exertion of compulsory affairs and optional affairs?</p> <p>a. Yes, contains all the above informations</p> <p>b. Yes, but contain only one out of two information</p> <p>c. Does not contain any of the above information</p> <p>d. No information because LPPD information is available but inaccessible</p> <p>e. No information because LPPD information is unavailable</p>	<p>According to Government Regulation (PP) No.3/2007 on <i>Regional Government Performance Report</i> (LPPD), the regional government must provide informations on Regional Government Performance Report every year coincide with LPPD reporting to the Central Government</p>	<p>Copied samples of LPPD document, clipping from mass media, web address.</p>

Important...!

Pay attention to consistency for answers in part I and part II. Budget documents with status “available but inaccessible” or “unavailable” in part I, should automatically choose “unavailable” for answers in part II.

- Instrument Completion technique for part III (No. 39-98)

Questions on part III of LBI instruments are aimed to discover the quality of process of budget planning performed by regional government. In this part, documents are still the primary verification tool. If there is no available verification document, valid information outside the regional government is required with interview

The following are steps in completing part III of LBI instrument:

Step 1;

Find and gather the required documents to answer instrument questions in part III of LBI.

The documents required for this part will not only budget document, but also any other documents related or supporting the process of budget planning. Such as attendance report, news event, photograph, website link, etc.

The following are documents required to complete instruments in part III of LBI:

No-Question	Required documents as verification tool	Informant	Additional Information	Data collecting Technique		
				D	W	F
39. Does the Regional Government perform forums for SKPD of Education Sector in drafting Renja SKPD?	Attendance report/minutes of an activity	Section Head of Education program planning	<u>Legal basis</u> : Law No.25/2004 on SPPN, Government Regulation No.8/2008	✓	✓	✓
40. Does the Regional Government perform forums for SKPD of Health Sector in drafting Renja SKPD?	Attendance report/minutes of an activity	Section Head of Health program planning	<u>Legal basis</u> : Law No.25/2004 on SPPN, Government Regulation No.8/2008	✓	✓	✓
41. Does the Regional Government perform forums for sectoral SKPD of Public Works/ <i>Settlement and Regional Infrastructure</i> (Kimpraswil) in drafting Renja SKPD?	Attendance report/minutes of an activity	Section Head of Public Works program planning	<u>Legal basis</u> : Law No.25/2004 on SPPN, Government Regulation No.8/2008	✓	✓	✓
42. Does the Regional Government perform <i>Development Planning Deliberation</i> (Musrenbang) of regency/city in drafting RKPD?	Attendance report/minutes of an activity	Development Planning section of Regional Development Planning Section (Bappeda)	<u>Legal basis</u> : Law No.25/2004 on SPPN, Government Regulation No.8/2008	✓	✓	✓
43. Are there regional regulations that ensure	Perda/Perkada/SE on ensuring public participation in planning process	Regional Financial Management Agency	<u>Legal basis</u> : Law No.25/2004 on SPPN, Government	✓	✓	X

No-Question	Required documents as verification tool	Informant	Additional Information	Data collecting Technique		
				D	W	F
public participation in Regional Development Planning?		(BPKD)	Regulation No.8/2008			
44. Does the <i>sub-district</i> (Kecamatan) Musrenbang also accompanied by indicative ceiling?	News event on musrenbang/regulation	Bappeda	<i>Indicative ceiling</i> is a budget quota which the amount is set by regional government and dedicated for the society itself. Indicative ceiling is different than Village Fund Allocation (ADD). Because ADD does not guarantee that the budget quota gained by the public is based by sector/affair “by sector” : for example, sector of Education, and of Health, of Public Works. “by geographic”: for example, indicative ceiling at <i>sub-regional</i> (kecamatan) level.	✓	✓	X
45. Does the Regional Government have formed a leader & executive officials that deals with regional information management?	Perkada, structure of PPID	Sekda/SKPD/OPD/UPT	<i>Information Manager and Documentation official</i> (PPID) is a work unit which should be established in every public agencies, including regional government. PPIAD on regency/city level can be established on two levels: 1) Head of PPID, which	✓	✓	X

No-Question	Required documents as verification tool	Informant	Additional Information	Data collecting Technique		
				D	W	F
			established in regency/city level. 2) Executive of PPID, which established in SKPD/OPD/UPT level. <u>Legal basis</u> : Law No.14/2008 on KIP, KIP regulation No. 1/2010			
46. Does the Regional Government perform open regency/city Musrenbang in drafting RKPD?	Media clipping/activity information on Musrenbang/invitation/banner/radio commercial, Billboard.	Bappeda	<u>Open</u> means the activity performed is published to the public through easily accessible media. Such as websites/mass media accessible by public/banner/billboard attached on main road <u>Legal basis</u> : Law No.25/2004 on SPPN, Government Regulation No.8/2008	✓	✓	✓
47. Does the Regional Government perform open forums for regency/city for SKPD in drafting Renja SKPD?	Attendance report/minutes of an activity	Bappeda	<u>Open</u> means the activity performed is published to the public through easily accessible media. Such as websites/mass media accessible by public/banner/billboard attached on main road <u>Legal basis</u> : Law No.25/2004 on SPPN, Government Regulation No.8/2008, SEB Musrenbang Year 2009	✓	✓	✓
48. When does the RKPD	Documents of RKPD	Bappeda	<u>Legal basis</u> :	✓	X	X

No-Question	Required documents as verification tool	Informant	Additional Information	Data collecting Technique		
				D	W	F
document ratified in Perkada?			Government Regulation No.8 2008, Law No.32 2004,			
49. Does the Regional Government draft Goods and Services Procurement (PBJ) every 3 years in these SKPD: Education, Health, and Public Works? (check on each SKPD that has and draft the drafting of PBJ)	Documents of PBJ planning	Related BPKD/Sekda/SKPD/OPD	<i>Procurement of Goods and Services</i> (PBJ) is a planning process performed by every SKPD each year	✓	✓	X
50. Does the SKPD of Education draft the Renja SKPD of Education based on gender analysis?	Renja SKPD of Education	Agency of Education	<u>Gender Analysis</u> is an analysis to identify and understand the division of roles of men and women, control access to development resources, participation in development process and the benefits they receive, unequal relationship pattern of male and female, which in its implementation also observing other factors such as social class, race, and tribe. <u>Legal basis:</u> Permendagri No. 15/2008	✓	X	X
51. Does the SKPD of Health draft the Renja SKPD of Health based on gender	Renja SKPD of Health	Agency of Health	<u>Gender Analysis</u> is an analysis to identify and understand the	✓	X	X

No-Question	Required documents as verification tool	Informant	Additional Information	Data collecting Technique		
				D	W	F
analysis?			division of roles of male and female, control access to development resources, participation in development process and the benefits they receive, unequal relationship pattern of men and women, which in its implementation also observing other factors such as social class, race, and tribe. <u>Legal basis:</u> Permendagri No. 15/2008			
52. Does the Regional Government perform regency/city Musrenbang involving women groups? (check on stakeholder's section involved in activity)	Attendance reports/ minutes of an activity	Bappeda/Agency of Empowerment of Women and birth control	<u>Legal basis</u> : Law No.25/2004 on SPPN, Government Regulation No.8/2008, SEB Musrenbang/2009	✓	✓	✓
53. Does the Regional Government provide a space specific for women group in regency/city Musrenbang?	Regulation	Bappeda/Agency of Empowerment of Women and birth control	A special participation space for Women: participation space which only involves women. Women Groups: such as fatayat, muslimat, aisiyah, etc. <u>Legal basis</u> : Law No.25/2004 on SPPN, Government Regulation No.8/2008	✓	✓	✓
54. Does the Regional	Attendance reports/minutes of an	Bappeda	A special participation space for	✓	✓	✓

No-Question	Required documents as verification tool	Informant	Additional Information	Data collecting Technique		
				D	W	F
Government provide a space specific for people with disabilities in regency/city Musrenbang?	activity		the disabled: participation space which only involves people with disabilities. This practice was previously done in Yogya, Solo, and Purwokerto.			
55. Does the Regional Government have formed a Gender Responsive Budget (ARG) team?	ARG's Team Structure, CV for members of ARG, Regulation Decree for the formation of ARG Team	ARG Team in Regency/City	ARG Team is a part of Pokja PUG which consists of officials who understand a gender perspective budget. <u>Legal basis:</u> Permendagri No. 15/2008	✓	✓	X
56. Does the <i>Workgroup for Gender Mainstreaming</i> (Pokja PUG) in Regional Government institutions have established workplan and operational fund to support their activities?	Workplan documents of Pokja PUG	Pokja PUG in Regency/City /Bappeda	Pokja PUG adalah is a consultation space for executive and activator of gender mainstreaming from many institution/agency at regional. In accordance to Permendagri No.15, Bappeda becomes the head of Pokja PUG and Head of SKPD as the member of Pokja. <u>Legal basis:</u> Permendagri No. 15/2008			
57. Does the Pokja PUG have drafted <i>Regional Action Plan</i> (Randa) and facilitate gender profiling?	Documents of planned Randa and gender profiling	Pokja PUG in Regency/City /Bappeda	Randa documents of Pokja PUG work which consists: a. PUG in regional regulations; b. PUG in regional development cycles;	✓	✓	X

No-Question	Required documents as verification tool	Informant	Additional Information	Data collecting Technique		
				D	W	F
			c. Reinforcing the institutional of PUG in regional; and d. Strengthening roles of society in regional <u>Legal basis:</u> Permendagri No. 15/2008			
58. Does the Regional Government have formed a Focal Point in gender mainstreaming on each SKPD and government institutions?	Documents Focal Point Structure, Regulation Decree for the formation of Focal Point	Sekda/Focal Point at SKPD	Focal Point PUG is officials of SKPD who have the ability to perform gender mainstreaming in its work unit. <u>Legal basis:</u> Permendagri No. 15/2008	✓	✓	X
59. Does the Regional Government have done public consultation to receive inputs in drafting KUPA-PPAS?	Attendance reports/minutes of an activity/News event	<i>Regional Government Budget Team (TAPD)/BPKD</i>	<u>Legal basis</u> : Law No.25/2004 on SPPN, Government Regulation No.8/2008	✓	✓	✓
60. Does the DPRD have done public hearing to receive inputs in discussing KUA-PPAS?	Attendance reports/minutes of an activity/News event	<i>Budget Committee (Panggar) of DPRD</i>	<u>Legal basis:</u> Government Regulation No.58/2008 on Regional Finance, Permendagri 13/2006	✓	✓	✓
61. Does the Regional Government performed public consultation to receive inputs in drafting RAPBD documents?	Attendance reports/minutes of an activity/News event	TAPD/BPKD	<u>Legal basis:</u> Law No. 10/2004, Government Regulation No.58/2008 on Regional Finance, Permendagri 13/2006	✓	✓	✓

No-Question	Required documents as verification tool	Informant	Additional Information	Data collecting Technique		
				D	W	F
62. Does the DPRD performed public consultation to receive inputs in discussing RAPBD?	Attendance reports/minutes of an activity/News event	Panggar of DPRD	<u>Legal basis:</u> Law No. 10/2004, Government Regulation No.58/2008 on Regional Finance, Permendagri 13/2006	✓	✓	✓
63. When does the DPRD received design for KUA-PPAS to be discussed?	Letter of acknowledgement/document/mass media clipping	Assembly section at Secretariat of DPRD	<u>Legal basis:</u> Law No. 10/2004, Government Regulation No.58/2008 on Regional Finance, Permendagri 13/2006	✓	X	X
64. When does the DPRD receives documents of RAPBD to be discussed?	Letter of acknowledgement/document	Assembly section at Secretariat of DPRD	<u>Legal basis:</u> Government Regulation No.58/2008 on Regional Finance, Permendagri 13/2006	✓	X	X
65. When does the RAPBD document approved into APBD?	Perda of APBD/schedule of DPRD officials assemblies	TAPD/Assembly section at Secretariat of DPRD	<u>Legal basis:</u> Government Regulation No.58/2008 on Regional Finance, Permendagri 13/2006	✓	X	X
66. Are there any rules that regulate involvement of women in the proses of budget discussion at the legislative?	Documents of Perda/Perkada/ <i>Order</i> (Tatib) in DPR which regulates quota for women involvement	TAPD/Assembly section at Secretariat of DPRD	Quota on women's representative means the number of quota of women in budget discussion process. <u>Legal basis:</u> Permendagri No. 15/2008	✓	✓	✓
67. Does the SKPD of Education possess and exercise disaggregated data in drafting RKA -KPD of Education documents?	RKA SKPD of Education documents	Agency of Education	Disaggregated data is a data which displays the number of men and women who receives the benefit of a program/activity.	✓	✓	X

No-Question	Required documents as verification tool	Informant	Additional Information	Data collecting Technique		
				D	W	F
			<u>Legal basis:</u> Permendagri No. 15/2008			
68. Does the SKPD of Health possess and exercise disaggregated data in drafting RKA-SKPD of Health documents?	RKA SKPD of Health documents. For example: program target/activities using disaggregated data of male and female	Agency of Health	Disaggregated data is a data which displays the number of men and women who receives the benefit of a program/activity. <u>Legal basis:</u> Permendagri No. 15/2008	✓	✓	X
69. What are gender specific activities listed in 9 years <i>Compulsory Education</i> (Wajar) and Non-Formal Education Program in RKA-SKPD of Education documents?	RKA SKPD of Education documents	Agency of Education	Gender specific activity is an activity which has clear benefits for either men or women. <u>Legal basis:</u> Permendagri No. 15/2008	✓	X	X
70. What are disability specific activities listed in 9 years <i>Compulsory Education</i> (Wajar) and Non-Formal Education Program in RKA-SKPD of Education documents?	RKA SKPD of Education documents	Agency of Education	Disability specific activity is an activity which has clear benefits for people with disabilities. <u>Legal basis:</u> Permendagri No. 15/2008	✓	X	X
71. Does the disability specific activities listed in <i>Mother and Child Health (KIA)</i> Program and Disease Prevention Program in RKA-SKPD of Health	RKA SKPD of Health documents	Agency of Health	Gender specific activity is an activity which has clear benefits for either men or women. <u>Legal basis:</u> Permendagri No. 15/2008	✓	X	X

No-Question	Required documents as verification tool	Informant	Additional Information	Data collecting Technique		
				D	W	F
documents?						
72. Does the Regional Government have a specific space/activity to accommodate public complaints on public service?	Perda/Perkada	Sekda	Special Unit is a unit formally institutionalized to accommodate and follow up public complaints. Specific activity is an activity performed by regional government in accommodating public complaints, and is not institutionalized. Public complaints database is a data that lists complaints made by the public.	✓	✓	✓
73. Does the Regional Government distribute informations on the mechanism of handling public complaints?	Website link, photograph	Sekda	<u>Legal basis:</u> Law No. 14/2008	✓	X	X
74. Does the Regional Government have an <i>Operational and Procedure Standard (SOP)</i> for mechanism of public information service standard?	SOP/Perkada/Decree on information service standard	Bappeda/Sekda	<u>Legal basis:</u> Law No. 14/2008	✓	X	X
75. Does the Regional Government have a Goods and Service Unit	Documents of Goods and Service Unit Standard	Sekda	<u>Legal basis:</u> Government Regulation No.58/2008 on Regional	✓	✓	X

No-Question	Required documents as verification tool	Informant	Additional Information	Data collecting Technique		
				D	W	F
Standard?			Finance, Permendagri 13/2006			
76. How is the <i>Procurement of Goods and Service</i> (PBJ) in regionals?	Documents of Goods and Service Unit Standard/News event on drafting goods and service price standardization	Sekda/TAPD	<u>Legal basis :</u> <i>Presidential Decree</i> (Keppres) No.80/2003	✓	✓	X
77. How is the mechanism of public auction in <i>Procurement Goods and Service</i> (PBJ)?	Website link, photograph	Sekda	<u>Legal basis :</u> <i>Presidential Decree</i> (Keppres) No. 80/2003	✓	✓	X
78. Does the Regional Government provide and announce a black list of corporations in <i>Procurement of Goods and Services</i> (PBJ)?	List of blacklisted corporation	Sekda		✓	✓	X
79. When does the DPRD receives Revised RAPBD documents to be discussed?	Letter of acknowledgment/document	Assembly section at Secretariat of DPRD	<u>Legal basis:</u> Government Regulation No.8 2008, Law No.32 2004,	✓	X	X
80. When does the Revised RAPBD ratified into Perda on Revised APBD?	Dokument of Revised RAPBD	Panggar DPRD	<u>Legal basis:</u> Government Regulation No.8 2008, Law No.32 2004,	✓	X	X
81. When does the DPRD receives APBD's First Semester Realization Report and Prognosis for next 6 months?	Letter of acknowledgment/document	Assembly section at Secretariat of DPRD	<u>Legal basis:</u> Government Regulation No.8 2008, Law No.32 2004,	✓	X	X
82. How many percentage of	List of employees	Agency of Employee		✓	X	X

No-Question	Required documents as verification tool	Informant	Additional Information	Data collecting Technique		
				D	W	F
women become the head of SKPD (example: agencies, bodies, offices) in Regional Government?		Affair				
83. How many percentage of women's representative in the legislative?	List of DPRD officials	Secretariat of DPRD		✓	X	X
84. Does the Regional Government provide specific public facility for people with disabilities?	Photograph	Sekda	Specific public facility for people with disabilities is a facility to help people with disabilities when they are in public spaces established by regional government and not by private institution. Such as, sidewalks, ramps, doors for wheelchair, guiding block, visual signs	✓	X	X
85. Does the Regional Government provide a specific space to accommodate complaints from Women and Children of Domestic Violence?	Perda/Perkada/other regional regulation	Sekda		✓	✓	X
86. Does the Regional Government listed and used disaggregated data in Form.2.2.1 of RKA-SKPD of Education for 9 years Compulsory Education	RKA SKPD of Education	Agency of Education	<u>Legal basis:</u> Permendagri No. 15/2008	✓	X	X

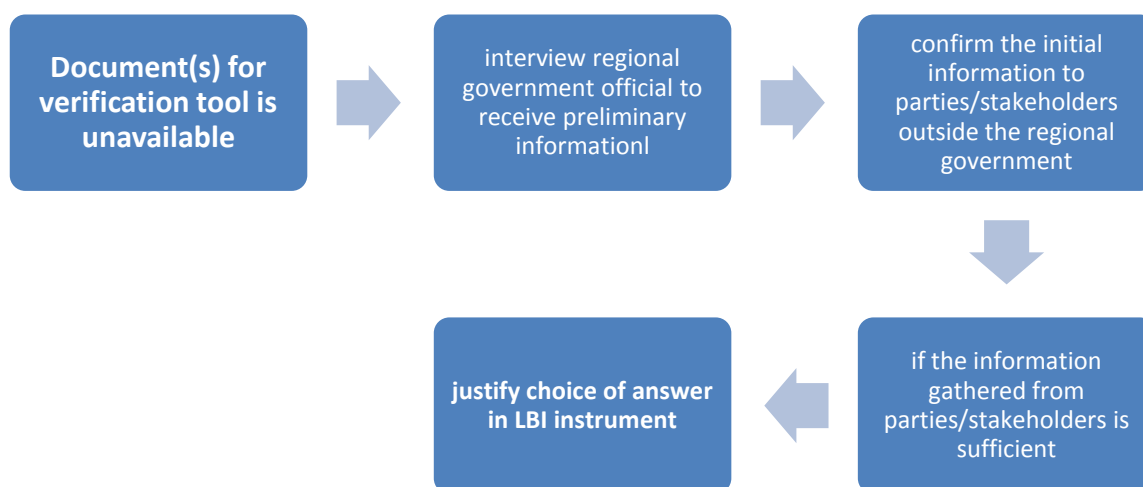
No-Question	Required documents as verification tool	Informant	Additional Information	Data collecting Technique		
				D	W	F
Program?						
87. Does the Regional Government listed and used disaggregated data in Form.2.2.1 of RKA-SKPD of Education for functional literacy prevention program?	RKA SKPD of Health	Agency of Education	Disaggregated data is a data which displays the number of men and women who receives the benefit of a program/activity. <u>Legal basis:</u> Permendagri No. 15/2008	✓	✓	X
88. Does the Regional Government listed and used disaggregated data in Form.2.2.1 of RKA-SKPD of Health for disease prevention program?	RKA SKPD of Education	Agency of Health	Disaggregated data is a data which displays the number of men and women who receives the benefit of a program/activity. <u>Legal basis:</u> Permendagri No. 15/2008	✓	✓	X
89. Does the Regional Government performed public consultation or any other space to receive inputs in discussing Perda Draft on Accountability of APBD?	Attendance reports/minutes of an activity/News event	Sekda/TAPD/BPKD	Disaggregated data is a data which displays the number of men and women who receives the benefit of a program/activity. <u>Legal basis:</u> Law No. 10/2004, Government Regulation No.58/2008 on Regional Finance, Permendagri 13/2006.	✓	✓	✓
90. Does DPRD perform hearing to receive inputs in discussing Perda Draft on Accountability of	Attendance reports/minutes of an activity/News event	Panggar DPRD	<u>Legal basis:</u> Law No. 10/2004, Government Regulation No.58/2008 on Regional Finance, Permendagri	✓	✓	✓

No-Question	Required documents as verification tool	Informant	Additional Information	Data collecting Technique		
				D	W	F
APBD?			13/2006.			
91. Is there any space for public to give response for LKPD information?	Documents of regional regulation (For example: Perda, Perkada, SE, SK, dll.)	Sekda/BPKD	<u>Legal basis:</u> Law No. 10/2004, Government Regulation No.58/2008 on Regional Finance, Permendagri 13/2006.	✓	✓	✓
92. After a budget year ended, how long does the Regional Government submit APBD's Realization Report to DPRD?	Letter of acknowledgment/document	Assembly section at Secretariat of DPRD	<u>Legal basis:</u> Government Regulation No.58/2008 on Regional Finance, Permendagri 13/2006.	✓	X	X
93. What is the latest auditing opinion by Finance Auditing Board (BPK) on LKPD?	BPK audit result	<i>Regional Supervisor Agency</i> (Bawasda)/website of BPK		✓	X	X
94. Based on Audit by BPK, how many percentage of regional loss accounted from the total of APBD caused by disobedience?	BPK audit result	Bawasda/website of BPK		✓	X	X
95. When does the Regional Government deliver LPPD Information to the public?	Document of ILPPD	Sekda/TAPD	<u>Legal basis:</u> Government Regulation No.3/2007 on Regional LPP	✓	X	X
96. Does the regency/city Pokja PUG submit their reports to provincial government?	Report of Pokja PUG	Pokja PUG in regency/city	Pokja PUG is a consultation space for executive and activator of gender mainstreaming from many institution/agency at regional.	✓	✓	X

No-Question	Required documents as verification tool	Informant	Additional Information	Data collecting Technique		
				D	W	F
			<u>Legal basis:</u> Permendagri No. 15/2008			
97. Does the Pokja PUG involved in evaluating LKPJ drafting?	Invitation, minutes of activity, list of attendance and News event on LKPJ evaluation	Sekda/BPKD	Pokja PUG is a consultation space for executive and activator of gender mainstreaming from many institution/agency at regional.	✓	✓	X
98. Does the LJPk consist information on implementing gender mainstreaming and its data disaggregation in regionals?	Document of LKPJ	Sekda/BPKD		✓	X	X

For all “unavailable” answers in part III, should be ***verified by assessor report on parties contacted to obtain information***. This should be done to build data validation and methodological and systematic argumentation to justify reports by assessor.

Steps to be performed by assessor when document(s) for verification tool is unavailable



Technique to conduct interview:

Interview is conducted with the snowball method, which is to visit the initial informant, then confirm the information received from the initial informant to the second informant.

Interview result, which can be made as verification tool for instrument questions in part III of LBI, should be conducted by doing the following:

1. Visit the regional government official as the initial informant to acquire another stakeholder.
2. Visit the other stakeholder mentioned by the regional government official to confirm the information given by the initial informant (regional government).
3. Interview result should be written especially related to time/day/date/location of interview, name, position, institution, statement points and the informant's contact number.

INTERVIEW RESULT SOURCED ONLY FROM REGIONAL GOVERNMENT OFFICIALS CAN NOT BE USED AS VERIFICATION TOOL...!

Step 2;

Watch closely and thoroughly the documents available to identify the answers in completing part III of LBI instrument (no.37-96). Use the document(s) as the verification tool to complete part III of LBI instrument.

Step 3;

Recheck the instruments answered. If there are still a number of unsure answers, assessor can discuss the question in Focus Group Discussion (FGD) to gain consensus with the regional's stakeholder.

ATTENTION...!!!

Questions on part I and II should not be discussed un FGD Forum. LBI question in those parts are purely budget document study.

Questions on part III enable assessor to answer with 3 types of verification tool, 1) Document; 2) Interview; 3) FGD

Techniques in conducting FGD

Purpose

- To gain consensus for conflicting questions

FGD is performed to answer part III of LBI instrument, especially for questions which need a thorough interview and does not have verification tool. FGD is required for answers which demands consensus with stakeholders who also an informant.

The following are the steps in conducting FGD:

Preparation

- Identify informant stakeholders who will be invited in FGD. The numbers of FGD's participants are 15 people with a compulsory women's group representative and each stakeholder's representation.
- To avoid an individual domination in FGD forums, make sure the participants consists of equal individual.
- Identify answers on part III of instrument which required clarification or consensus among stakeholders.
- If there's time left, researcher can ask FGD participants candidate to return the instrument with answers before the FGD to be recapulated by the researcher.
- FGD materials which needs to be prepared and distributed among FGD participants are temporary result of Local Budget Index (LBI) and Regional Budget Analysis (AAD)

- Make sure FGD's participants fill in confirmation sheet to attend. Researcher can replace participant(s) who unable to attend.

Implementation

- Facilitate the participants to agree the answers of question instruments with differing answers. Take notes of their reasons.
- If consensus cannot be reached, researcher should take note on their reasons for differing answers.

Post FGD

- Researcher completes the answer on the question instrument based on the consensus of FGD. Make notes on important points on FGD in Additional Information section.
- Researcher is given the authority to complete the answer that doesn't reach consensus on FGD after weighing answers from FGD participants.

Attachment

Assessor Note Sheet :

I hereby declare that the required information is unavailable because document is inaccessible/unavailable/or _____ informant was not clear*.

Whereas the assessor have contacted**:

- _____
- _____
- _____
- Etc.

* Streak down the inappropriate action

** Write down the name of contacted informants

GLOSSARY INDEX IN LBS II

AAD	: Analisis Anggaran Daerah (LBA)/Regional Budget Analysis
ADD	: Alokasi Dana Desa/Village Allocation Fund
AMH	: Angka Melek Huruf/Literacy Rate

APK	: <i>Angka Partisipasi Kasar</i> /Gross Enrollment Rate
APM	: <i>Angka Partisipasi Murni</i> /Net Enrollment Rate
APS	: <i>Angka Putus Sekolah</i> /Dropout Rate
APBD (pure)	: <i>Anggaran Pendapatan dan Belanja Daerah</i> /Regional Budget
ARG	: <i>Anggaran Responsif Gender</i> /Gender Responsive Budget
BHP	: <i>Bagi Hasil Pajak</i> /Tax-Sharing
BHBP	: <i>Bagi Hasil Bukan Pajak</i> /Non-Tax Sharing
BUMD	: <i>Badan Usaha Milik Daerah</i> /Regional-Owned Enterprise
BPK	: <i>Badan Pemeriksa Keuangan</i> /Finance Auditing Board
BPKD	: <i>Badan Pengelola Keuangan Daerah</i> /Regional Finance Auditing Board
Bappeda	: <i>Badan Perencanaan Pembangunan Daerah</i> /Regional Development Planing Agency
BLUD	: <i>Badan Layanan Umum Daerah</i> /Regional Public Service Agency
CALK	: <i>Catatan Atas Laporan Keuangan</i> /Notes on Financial Report
DPA – SKPD	: <i>Dokumen Pelaksana Anggaran Satuan Kerja Perangkat Daerah</i> /Budget Execution Document – Regional Work Unit
DPRD	: <i>Dewan Perwakilan Rakyat Daerah</i> /Regional House of Representatives
DAU	: <i>Dana Alokasi Umum</i> /General Allocated Fund
DAK	: <i>Dana Alokasi Khusus</i> /Special Allocated Fund
Difabel	: <i>Kelompok Penyandang Cacat</i> /People with Disabilities
FGD	: Focus Group Discussion
ILPPD	: <i>Informasi Laporan Pertanggungjawaban Pemerintah Daerah</i> /Report on Regional Government Accountability
KIP	: <i>Keterbukaan Informasi Publik</i> (Law No.14/2008 on KIP)/Public Information Disclosure
KUA	: <i>Kebijakan Umum Anggaran</i> /Budget Policy
KIA	: <i>Kesehatan Ibu dan Anak</i> /Health of Mother and Children
Kejar Paket A/B/C	: <i>kelompok belajar paket A/B/C</i> /Student Stimulation Package A/B/C
KB	: <i>Keluarga Berencana/Berkualitas</i> /Birth Control/Quality Family
LBS	: Local Budget Study (AAD)
LBI/KiPAD	: <i>Local Budget Index/Kinerja Pengelolaan Anggaran Daerah</i> (Regional Budget Management Performance)
LBA	: Local Budget Analysis
LPPD	: <i>Laporan Pertanggungjawaban Pemerintah Daerah</i> /Regional Government Accountability Report
LKPJ	: <i>Laporan Keterangan Pertanggung-jawaban</i> /Accountability Report Details
LKPD	: <i>Laporan Keuangan Pemerintah Daerah</i> /Regional Government Financial Report
LHP BPK	: <i>Laporan Hasil Pemeriksaan BPK</i> /Finance Auditing Board Investigation Report
LPS	: <i>Lain-lain PAD yang Sah</i> /Other Legal Revenue
LLPD	: <i>Lain-Lain Pendapatan Daerah</i> /Other Regional Income
Musrenbang	: <i>Musyawarah Perencanaan Pembangunan Daerah</i> / Development Planning Deliberation

PPAS	: <i>Prioritas dan Plafon Anggaran Sementara/Priorities and Indicative Budget Ceiling</i>
Perubahan APBD	: <i>Perubahan Anggaran Pendapatan dan Belanja Daerah/Revised Regional Budget</i>
Perhitungan APBD	: <i>Perhitungan (realisasi) Anggaran Pendapatan dan Belanja Daerah/Realized Regional Budget</i>
Penjabaran APBD	: <i>Penjabaran Anggaran Pendapatan dan Belanja Daerah/Regional Budget Explanation (ratified in Governor's Regulation/Mayor's Regulation/Regent's Regulation)</i>
PMK	: <i>Peraturan Menteri Keuangan/Ministry of Finance's Regulation</i>
Permendagri	: <i>Peraturan Menteri Dalam Negeri/Ministry of Home Affairs' Regulation</i>
Perda	: <i>Peraturan Daerah/Regional Law</i>
Perbup/Perwal/Pergub	: <i>Peraturan Bupati/Walikota/Gubernur/ Governor's Regulation/Mayor's Regulation/Regent's Regulation</i>
Perkada	: <i>Peraturan Kepala Daerah/Regional Head Regulation (such as Perbup/Perwal/Pergub/SK)</i>
PAD	: <i>Pendapatan Asli Daerah/Regional Revenue</i>
PPID	: <i>Pejabat Pengelola Informasi dan Dokumentasi/Information Managing and Documentation Official</i>
PIK	: <i>Pagu Indikatif Kecamatan/Sub-Regional Indicative Ceiling</i>
Pokja PUG	: <i>Kelompok Kerja Pengarus-Utamaan Gender/Gender Mainstreaming Workgroup</i>
PBJ	: <i>Pengadaan Barang dan Jasa/Goods and Service Procurement</i>
PNS	: <i>Pegawai Negeri Sipil/Civil Servant</i>
RANDA	: <i>Rencana Aksi dan Anggaran Daerah/Regional Budget and Activity Plan</i>
RKA-SKPD	: <i>Rencana Kerja dan Anggaran Satuan Kerja Perangkat Daerah/Workplan and Regional Work Unit Budget</i>
RPJMD	: <i>Rencana Pembangunan Jangka Menengah Daerah/Regional Mid-Term Development Plan</i>
RENSTRA SKPD	: <i>Rencana Strategis Satuan Kerja Perangkat Daerah/Regional Work Unit Strategic Plan</i>
RKPD	: <i>Rencana Kerja Pemerintah Daerah/Regional Government Workplan</i>
Renja SKPD	: <i>Rencana Kerja Satuan Kerja Perangkat Daerah/Regional Work Unit Workplan</i>
SIKD	: <i>Sistim Informasi Keuangan Daerah/Regional Financial Information System</i>
SEKDA	: <i>Sekretariat Daerah/Regional Secretariat (One of the Regional's Work Unit)</i>
SKPD	: <i>Satuan Kerja Perangkat Daerah/Regional Work Unit</i>
SKPD PU	: <i>Satuan Kerja Perangkat Daerah Pekerjaan Umum/Regional Work Unit of Public Works</i>
SKPD Pendidikan	: <i>Satuan Kerja Perangkat Daerah Pendidikan/Regional Work Unit of Education</i>
SKPD Kesehatan	: <i>Satuan Kerja Perangkat Daerah Kesehatan/Regional Work Unit of Health</i>
SEB	: <i>Surat Edaran Bersama/Joint Handbill</i>
SK	: <i>Surat Keputusan/Decree</i>
SiLPA	: <i>Sisa Lebih Perhitungan Anggaran/Remaining Budget</i>

SOP	: <i>Standar Operasional dan Prosedur</i> /Standard of Operational and Procedure
TAPD	: <i>Tim Anggaran Pemerintah Daerah</i> /Regional Government Budget Team
UPT	: <i>Unit Pelayanan Teknis</i> /Technical Public Service Unit
Wajar Dikdas	: <i>Wajib Belajar Pendidikan Dasar</i> /Compulsory Education
WM	: <i>Wawancara Mendalam</i> /In-Depth Interview