Section 1. Public Availability of Budget Docs. “Section One: The Availability of Budget Documents” contains a series of four tables that allow the researcher to examine and map the public availability and dissemination of its country’s key budget documents (i.e., Pre-Budget Statement, Executive’s Budget Proposal (EBP) and Supporting EBP Documents, Citizens Budget, Enacted Budget, In-Year Reports, Mid-Year Review, Year-End Report, and Audit Report), as well as any national laws regulating budget processes and financial management. Once filled in, these tables will serve as a foundation for the completion of the rest of the questionnaire, as researchers will reference the specific documents cited in the tables to answer the questions contained in Sections 2-5 of the questionnaire.

### Table 1. Key Budget Documents

<table>
<thead>
<tr>
<th>BUDGET DOCUMENT</th>
<th>Full Title</th>
<th>Fiscal Year the Budget Document Refers to</th>
<th>Date of Publication</th>
</tr>
</thead>
<tbody>
<tr>
<td>Supporting EBP Document</td>
<td>NA</td>
<td>NA</td>
<td>NA</td>
</tr>
<tr>
<td>-------------------------</td>
<td>----</td>
<td>----</td>
<td>----</td>
</tr>
<tr>
<td>Supporting EBP Document</td>
<td>NA</td>
<td>NA</td>
<td>NA</td>
</tr>
<tr>
<td>Supporting EBP Document</td>
<td>NA</td>
<td>NA</td>
<td>NA</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Enacted Budget</th>
<th>Nota Keuangan dan Anggaran Pendapatan dan Belanja Negara 2014 (Financial Memorandum and State Budget on Revenue and Expenditure 2014)</th>
<th>2014</th>
<th>December 5, 2013</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Citizens Budget (for EBP or Enacted Budget)</th>
<th>Anggaran Pendapatan dan Belanja Negara: Memantapkan Perekonomian Nasional Bagi Peningkatan Kesejahteraan Rakyat yang Berkeadilan (State Budget Revenue and Expenditure: Strengthening the National Economy for the Improvement of Equitable Social Welfare)</th>
<th>2014</th>
<th>December 4, 2013</th>
</tr>
</thead>
</table>

|----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----------------|

|---------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----------------|

<table>
<thead>
<tr>
<th>Additional in-year report</th>
<th>Pagu RKAKL/DIPA Dan Realisasi TA 2013 (Ministries’ Budget Workplan/Activities and Budget Realization of 2013)</th>
<th>2013</th>
<th>December 23, 2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>Source Type</td>
<td>Document Description</td>
<td>Year</td>
<td>Date</td>
</tr>
<tr>
<td>------------------</td>
<td>---------------------------------------------------------------------------------------</td>
<td>-------</td>
<td>---------------</td>
</tr>
</tbody>
</table>

**Sources:** All the documents above were assessed through online availability. For documents not available online, a formal request was implemented using mechanism guaranteed by the Law on Public Information Disclosure (Undang-Undang Keterbukaan Informasi Publik) No.14 Year 2008. From this method, researcher concluded that only the Pre-Budget Statement are not available online, and request for the document was not responded.

**Comments:** Almost all documents published in OBS 2012 are published again with a better time frame. However, this year, there are no supporting documents for EBP published compared to result from OBS 2012. Audit Report is now published online along with Audit Reports from previous years (up to 2009). In-Year Report, which was not published during the OBS 2012 survey, is now published regularly for 2014 as you can see in [http://www.kemenkeu.go.id/katalogdata](http://www.kemenkeu.go.id/katalogdata). However, as the page suggested, the period of IYR published in 2012 and 2013 are inconsistent, and the sequence of it appears in the website needs to be fixed. List of IYR available: April 2014, March 2014, February 2014, January 2014, December 2013, June 2013, November 2012, May 2012, February 2012. These IYR were published within the time frame permitted by the survey, except for April 2014 which was released in June 2014. The researcher is unable to determine the date published of IYR January 2014 as the online link does not show time stamps as other files.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** COMMENT ON PRE-BUDGET STATEMENT The survey respondent states that the pre-budget statement was not published online and had to be formally requested. It is not clear what document was requested and from which government institution. Presidential Regulation no. 39/2013 on the 2014 Government Work Plan (Peraturan Presiden Republik Indonesia Nomor 39 Tahun 2013 tentang Rencana Kerja Pemerintah Tahun 2014) state that the 2014 Government Work Plan (hereinafter RKP) contained the Macroeconomic Framework for 2014 - together with the development priorities, work programme and financing (Article/Pasal 2(1)). Moreover, the 2014 RKP is to be used as guidance by ministries and institutions in formulating their respective 2014 work programmes, and the formulation of
COMMENT ON "ENACTED BUDGET" 

The 2014 State Budget (APBN) (Article/Pasal 2(3)). This regulation was signed by the President on 17 May 2013 and published on the website of the Ministry of the State Secretariat (Kementerian Sekretariat Negara) and published as a Republic of Indonesia State Paper (Lembaran Negara Republik Indonesia). The Presidential Regulation was accessed online from http://www.setneg.go.id/index.php?option=com_perundangan&id=3983&task=detail&catid=6&Itemid=42&tahun=2013 (accessed 18 October 2014). Presidential Regulations published on the website of the Ministry of the State Secretariat do not have a specific date stamp on what date they are published. My experience working with the State Secretariat is that these are typically published within a few days (I believe that the State Secretariat has a performance indicator about this, which it publishes in its annual performance report and typically reports 95-100% compliance). This Presidential Regulation is often published on the websites of other government agencies (including the National Development Planning Agency or "Bappenas" which is responsible for preparing the macroeconomic framework). You can also see the relationship between the RKP and the budget in slide 4 of this ppt by the development planning ministry http://bappenas.go.id/files/5713/9295/0477/5._Wamen_PPN.pdf - in Indonesian. The flow between the RKP (annual government work plan), Renja-KL (ministry workplan), RAPBN (draft budget), RKA-KL (ministry budget proposal), APBN (approved budget) and rincian APBN (budget details). In essence, the national development prepares the RKP setting the fiscal framework and budget ceilings in parallel that ministries are developing the Renja-KL. In the next phase the Ministry of Finance prepares the draft budget and ministries prepare their RKA-KL. The 2014 RKP is published by Bappenas and the document is uploaded onto its website. The 2014 RKP includes three volumes. Book 1 includes the macroeconomic framework together with themes and development priorities. Book 2 focuses on Sectoral Development Priorities (Buku II: Prioritas Pembangunan Bidang). Book 3 focuses on development plans with a region focus (Buku III: Rencana Pembangunan Berdimensi Keliwayahan). The RKP 2014 published on the website of Bappenas on 7 June 2013. The RKP for 2013 was accessed online from http://www.bappenas.go.id/books/rkp2014/buku1/ (accessed 18 October 2014). A direct link to book 1 (the focus of this question) was accessed online from http://www.bappenas.go.id/books/rkp2014/buku1/ (accessed 18 October 2014). The RKP for 2013 was published on the Bappenas website with a date stamp of 20 May 2014. The RKP for 2014 was accessed online from http://www.bappenas.go.id/data-dan-informasi-utama/dokumen-perencanaan-dan-pelaksanaan/rencana-kerja-perorangan/ (accessed 18 October 2014). The RKP for 2014 published on the website of Bappenas on 7 June 2013. The RKP for 2014 was accessed online from http://www.bappenas.go.id/books/rkp2014/buku1/ (accessed 18 October 2014). A direct link to book 1 (the focus of this question) was accessed online from http://www.bappenas.go.id/books/rkp2014/buku1/ (accessed 18 October 2014). A direct link to book 1 (the focus of this question) was accessed online from http://www.bappenas.go.id/books/rkp2014/buku1/ (accessed 18 October 2014). This regulation was signed by the President on 17 May 2013. The RKP for 2015 was published on the Bappenas website with a date stamp of 20 May 2014. The RKP for 2015 was accessed online from http://www.bappenas.go.id/data-dan-informasi-utama/dokumen-perencanaan-dan-pelaksanaan/rencana-kerja-perorangan/ (accessed 18 October 2014). A direct link to book 1 (the focus of this question) was accessed online from http://www.bappenas.go.id/books/rkp2014/buku1/ (accessed 18 October 2014). The RKP for 2015 was published on the Bappenas website with a date stamp of 20 May 2014. The RKP for 2015 was accessed online from http://www.bappenas.go.id/data-dan-informasi-utama/dokumen-perencanaan-dan-pelaksanaan/rencana-kerja-perorangan/ (accessed 18 October 2014). A direct link to book 1 (the focus of this question) was accessed online from http://www.bappenas.go.id/books/rkp2014/buku1/ (accessed 18 October 2014). Comment on "Supporting EBP" #1 Books 2 and 3 of the 2014 RKP are also a valuable supplement to understanding the government's policies and programmes that are to be covered in the State Budget. Book 2 focuses on Sectoral Development Priorities (Buku II: Prioritas Pembangunan Bidang). Book 3 focuses on development plans with a region focus (Buku III: Rencana Pembangunan Berdimensi Keliwayahan). Book 1 includes the macroeconomic framework together with themes and development priorities. Book 2 focuses on Sectoral Development Priorities (Buku II: Prioritas Pembangunan Bidang). Book 3 focuses on development plans with a region focus (Buku III: Rencana Pembangunan Berdimensi Keliwayahan). At the time that this survey was prepared, and in line with the guidelines to use documents published before 30 June 2014, it should be noted that the pre budget statement for 2015 was already prepared and published. Presidential Regulation no. 43/2014 on the 2015 Government Work Plan (Peraturan Presiden Republik Indonesia Nomor 43 Tahun 2014 tentang Rencana Kerja Pemerintah Tahun 2015). This regulation was signed by the President on 17 May 2013. The RKP for 2015 was published on the Bappenas website with a date stamp of 20 May 2014. The RKP for 2015 was accessed online from http://www.bappenas.go.id/data-dan-informasi-utama/dokumen-perencanaan-dan-pelaksanaan/rencana-kerja-perorangan/ (accessed 18 October 2014). A direct link to book 1 (the focus of this question) was accessed online from http://www.bappenas.go.id/books/rkp2014/buku1/ (accessed 18 October 2014). The RKP for 2015 was published on the Bappenas website with a date stamp of 20 May 2014. The RKP for 2015 was accessed online from http://www.bappenas.go.id/data-dan-informasi-utama/dokumen-perencanaan-dan-pelaksanaan/rencana-kerja-perorangan/ (accessed 18 October 2014). A direct link to book 1 (the focus of this question) was accessed online from http://www.bappenas.go.id/books/rkp2014/buku1/ (accessed 18 October 2014). Comment on "Supporting EBP" #2 The Directorate General of Budget (under the Ministry of Finance, and with responsibility for preparing the State Budget) also published the "General Views of the Indonesia House of Representatives about the Nota Keuangan and State Budget Bill for 2014" (Pemandangan Umum Dewan Perwakilan Rakyat Republik Indonesia tentang Nota Keuangan dan Rencana Anggaran Pendapatan dan Belanja Negara Tahun Anggaran 2014). These general views are published by parliamentary caucus (i.e. parties with seats in the House of Representatives). This information is available from http://www.anggaran.depkue.go.id/dja/edef-konten-view.asp?id=959 (accessed 18 October 2014). The document has a date stamp of 20 August 2013. The Directorate General of Budget also publishes the "Government's Response to the General Views of the Indonesia House of Representatives about the Nota Keuangan and State Budget Bill for [fiscal year]". Only beginning for the 2015 state budget has this document been published on the Directorate General of Budget's website (and thus outside of the scope of the current review). Comment on "Enacted Budget" Law no. 23/2013 on the 2014 State Budget (Undang-undang Republik Indonesia Nomor 23 Tahun 2014 tentang Anggaran Pendapatan dan Belanja Negara Tahun Anggaran 2014) is the state budget law. The law was signed by the President on
14 November 2013 and published on the website of the Ministry of the State Secretariat (Kementerian Sekretariat Negara) and published as a Republic of Indonesia State Paper (Lembaran Negara Republik Indonesia). The Law was accessed online from: 
http://www.setneg.go.id/index.php?option=com_perundangan&id=404020&task=detail&catid=1&Itemid=42&tahun=2013 (Accessed 18 October 2014). Similar to noted above for the pre-budget statement, Laws published on the website of the Ministry of the State Secretariat do not have a specific date stamp on what date they are published. My experience working with the State Secretariat is that these are typically published within a few days (I believe that the State Secretariat has a performance indicator about this, which it publishes in its annual performance report and typically reports 95-100% compliance). Law no. 23/2013 on the 2014 State Budget was also published on the Ministry of Finance website on 5 December, http://www.kemenkeu.go.id/Data/apbn-tahun-2014 (accessed 18 October 2014). 

Responce for PreBudget Statement: As the guidelines provided by IBP on the contents of Pre-Budget Statement (PBS), we concluded that the RKP (Government Workplan) document is not the document of PBS required for this survey. RKP was established by Bappenas, a planning agency, as the product of a nationwide planning process. The contents are extensive as PR mentioned, but the primary contents are not on fiscal or financial policy information as required for PBS and more on a comprehensive government workplan (vision, program explanation, output indicators, beneficiaries, non financial data, etc.). We also benchmark the RKP document with PBS available from another country and we found that the document “Kerangka Makroekonomi dan Pokok-Pokok Kebijakan Fiskal” (Macroeconomic Framework and Fiscal Policy) is more suited for PBS document. Responce for EBP Supporting Document #1: It is correct that the RKP for 2015 have been published online during research time. However, the document was RKP of 2015, which was produced to support the formulation of 2015 Executive’s Budget Proposal (EBP). The EBP we use in this survey was the 2014 EBP, and the supporting document should be for the same budget year. We did not put RKP 2014 as the supporting document for EBP 2014 similar with the previous survey as at the time, the RKP was published coincide with the EBP deliberation. The RKP 2014 was published months before EBP was even formulated. However, we agree with PR’s comments that RKP could be used a supporting document for EBP. Response for EBP Supporting Document #2: The two documents stated by PR were not made as a supplementary information to the EBP. As the name implies, the first document (General Views of the Indonesia House of Representatives about the Nota Keuangan and State Budget Bill for 2014) is a response by the parliament after the main EBP document was announced. While the second document cited by PR (Government’s Response to the General Views of the Indonesia House of Representatives about the Nota Keuangan and State Budget Bill) is the response back from the government. We believe that both document could be made as a supporting document during the budget discussion process, but not for EBP. Response for In-Year Report #1: We did not include the documents cited by PR as the document does not fall into any of the key documents. The document (Financial Memorandum and Amendment of State Expenditure and Revenue) it is made after the mid-year review finished and contains the original enacted budget and the supplementary budget. It could be categorized as a supporting MYR document, but the box is not available.

<table>
<thead>
<tr>
<th>Indonesia</th>
<th>Budget Documents</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Tick box if answer to the questions is “yes”</td>
</tr>
<tr>
<td></td>
<td>Pre-Budget Statement</td>
</tr>
<tr>
<td>Is it produced at all?</td>
<td>☑ Yes</td>
</tr>
<tr>
<td>Is it produced for internal purposes only?</td>
<td>☑ Yes</td>
</tr>
<tr>
<td>Is it published too late compared to the accepted timeframe?</td>
<td>☑ Yes</td>
</tr>
<tr>
<td>Is it available to the public in hard copy, with charge?</td>
<td>☑ Yes</td>
</tr>
<tr>
<td>Is it available to the public in hard copy, NO charge?</td>
<td>☑ Yes</td>
</tr>
<tr>
<td>Is it available to the public in soft copy, with charge?</td>
<td>☑ Yes</td>
</tr>
</tbody>
</table>
Is it available to the public in soft copy, NO charge? | No | No | No | No |
---|---|---|---|---|
Is it available to the public online? | Yes | Yes | Yes | Yes |
If available online, provide internet/URL address | NA | http://www.anggarandepkeugoiid/dia/aconte nt/NK%202014%20.pdf | http://www.kemenkeugoiid/sites/default/files/N K%20dan%20APBN%202014%20full_0.pdf | http://www.kemenkeugoiid/content/infografis-desember-2013 |
Is it machine readable? [only for electronic copies] | Yes | Yes | Yes | Yes |
Is there a “citizens version” of the budget document? | Yes | Yes | Yes | N/A |

**Sources:** Documents are first assessed on their online availability. Formal request was then made for each document to assess their hard copy availability. Neither documents published online was available in machine-readable format. Pre-Budget Statement is the only document not available online or through formal request.

**Comments:** The online files are not available within one source, they are all need to searched at the sub-ministry’s (Direktorat Jenderal/Badan) website. Pre-Budget Statement was not published compared to OBS 2012, it is usually existed at sub-ministry of Fiscal Policy (Badan Fiskal). EBP is available at sub-ministry of Budget (Direktorat Jenderal Anggaran). Enacted Budget is available at the MoF’s primary website. Citizen’s Budget was released massively at major newspaper, which means you need to buy to get it. However, Citizen's Budget is also available at MoF's primary website for free.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** COMMENT ON PRE-BUDGET STATEMENT The survey respondent states that the pre-budget statement was not published online and had to be formally requested. It is not clear what document was requested and from which government institution. Presidential Regulation no. 39/2013 on the 2014 Government Work Plan (Peraturan Presiden Republik Indonesia Nomor 39 Tahun 2013 tentang Rencana Kerja Pemerintah Tahun 2014) state that the 2014 Government Work Plan (hereinafter RKP) contained the Macroeconomic Framework for 2014 - together with the development priorities, work programme and financing (Article/Pasal 2(1)). Moreover, the 2014 RKP is to be used as guidance by ministries and institutions in formulating their respective 2014 work programmes, and the formulation of the 2014 State Budget (APBN) (Article/Pasal 2(3)). This regulation was signed by the President on 17 May 2013 and published on the website of the Ministry of the State Secretariat (Kementerian Sekretariat Negara) and published as a Republic of Indonesia State Paper (Lembaran Negara Republik Indonesia). The Presidential Regulation was accessed online from http://www.setneg.go.id/index.php?option=com_perundangan&id=3983&task=detail&catid=6&tahun=2013 (accessed 18 October 2014). Presidential Regulations published on the website of the Ministry of the State Secretariat do not have a specific date stamp on what date they are published. My experience working with the State Secretariat is that these are typically published within a few days (I believe that the State Secretariat has a performance indicator about this, which it publishes in its annual performance report and typically reports 95-100% compliance). This Presidential Regulation is often published on the websites of other government agencies (including the National Development Planning Agency or “Bappenas” which is responsible for preparing the macroeconomic framework). The 2014 RKP is published by Bappenas and the document is uploaded onto its website. The 2014 RKP includes three volumes. Book 1 includes the macroeconomic framework together with themes and development priorities. Book 2 focuses on Sectoral Development Priorities (Buku II: Prioritas Pembangunan Bidang). Book 3 focuses on development plans with a region focus (Buku III: Rencana Pembangunan Berdimensi Keliwayahan). The RKP 2014 published on the website of Bappenas on 7 June 2013. The RKP for 2013 was accessed online from http://www.bappenas.go.id/berita-dan-siaran-pers/kegiatan-utama/3804-presiden-ri-sahkan-perpres-no-39-tahun-2013-tentang-rkp-tahun-2014/?&kid=1413620609 (accessed 18 October 2014). A direct link to book 1 (the focus of this question) was accessed online from http://www.bappenas.go.id/books/rkp2014/buku1/ (accessed 18 October 2014). At the time that this survey was prepared, and in line with the guidelines to use documents published before 30 June 2014, it should be noted that the pre budget statement for 2015 was already prepared and published. Presidential Regulation no. 43/2014 on the 2015 Government Work Plan (Peraturan Presiden Republik Indonesia...

RESEARCHER’S RESPONSE
PR’s comment is correct that it should be NO for all documents to be available in soft copy with charge, since the previous row mentions that it is already available with no charge.

### Table 2b. Details about Availability

#### Indonesia

<table>
<thead>
<tr>
<th>Budget Documents</th>
<th>In-Year Report</th>
<th>Mid-Year Review</th>
<th>Year-End Report</th>
<th>Audit Report</th>
</tr>
</thead>
<tbody>
<tr>
<td>Is it produced at all?</td>
<td>☑ Yes</td>
<td>☑ Yes</td>
<td>☑ Yes</td>
<td>☑ Yes</td>
</tr>
<tr>
<td>Is it produced for internal purposes only?</td>
<td>☑ Yes</td>
<td>☑ Yes</td>
<td>☑ Yes</td>
<td>☑ Yes</td>
</tr>
<tr>
<td>Is it published too late compared to the accepted timeframe?</td>
<td>☑ Yes</td>
<td>☑ Yes</td>
<td>☑ Yes</td>
<td>☑ Yes</td>
</tr>
<tr>
<td>Is it available to the public in hard copy, with charge?</td>
<td>☑ Yes</td>
<td>☑ Yes</td>
<td>☑ Yes</td>
<td>☑ Yes</td>
</tr>
<tr>
<td>Is it available to the public in hard copy, NO charge?</td>
<td>☑ Yes</td>
<td>☑ Yes</td>
<td>☑ Yes</td>
<td>☑ Yes</td>
</tr>
<tr>
<td>Is it available to the public in soft copy, with charge?</td>
<td>☑ Yes</td>
<td>☑ Yes</td>
<td>☑ Yes</td>
<td>☑ Yes</td>
</tr>
<tr>
<td>Is it available to the public in soft copy, NO charge?</td>
<td>☑ Yes</td>
<td>☑ Yes</td>
<td>☑ Yes</td>
<td>☑ Yes</td>
</tr>
<tr>
<td>Is it available to the public online?</td>
<td>☑ Yes</td>
<td>☑ Yes</td>
<td>☑ Yes</td>
<td>☑ Yes</td>
</tr>
</tbody>
</table>

If available online, provide internet/URL address:

- http://www.kemenkeu.go.id/Publikasi/laporan-keuangan-pemerintah-pusat-2012-audited

Is it machine readable? [only for electronic copies] ☑ Yes ☑ Yes ☑ Yes ☑ Yes
Is there a “citizens version” of the budget document?

Yes
No
Yes
No
Yes
No
Yes
No

Sources: In-Year Report is regularly published since 2013 Budget Year at MoF's website. In 2014, IYR was published monthly. IYR only consisted a summary of financial report, but it is enough to be included in the survey for this round. A published Year End Report is the after audit by SAI. Pre-Audit YER are not published. Audit Report up to 2009 report is now available online at the SAI's website (www.bpk.go.id). All the documents above are difficult to find in their respective source.

Comments: In-Year Reports are available at the MoF's website since May 2012. It is in a monthly basis for 2014. In 2012 and 2013, MoF also release IYR but the period was inconsistent. IYR only consisted summary of financial report but enough for this survey. List of IYR is available at http://www.kemenkeu.go.id/katalogdata under section called "REALISASI ANGGARAN". The sequence of the files in that link need to be fixed. Mid Year Review is also available at MoF's website, but was difficult to find if you navigate from the front page of the website. Using the search box at MoF's website also yield no result. However google search result for the document (search term: Laporan Pemerintah tentang Pelaksanaan Anggaran Pendapatan dan Belanja Negara Semester I Tahun Anggaran 2013) list the document and is available as the top search and the link will direct to an article in MoF's website. YER is also the same case as MYR. for 2012. Google search result for the document (search term: Laporan Keuangan Pemerintah Pusat 2012) yield result at the MoF's website which is not easily available at the front page of MoF's. Links to YER cited in previous OBS is no longer available and all of them have been moved to MoF's website using the above method. Audit Report is now available online compared to previous OBS and even put up to 2009 report and complete with supporting documents. The Executive Summary of Audit Report should not be considered as a citizens' version of Audit Report.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.


IBP COMMENT

No comment.

Table 3. When Are the Key Budget Documents Made Available to the Public?

<table>
<thead>
<tr>
<th>Country</th>
<th>Pre-Budget Statement: When is the Pre-Budget Statement made available to the public?</th>
</tr>
</thead>
<tbody>
<tr>
<td>Indonesia</td>
<td>☐ 100. At least four months in advance of the budget year, and at least one month before the executive's budget proposal is introduced in the legislature  &lt;br&gt;☐ 67. At least two months, but less than four months, in advance of the budget year, and at least one month before the executive's budget proposal is introduced in the legislature</td>
</tr>
<tr>
<td>Document Type</td>
<td>Timeline Description</td>
</tr>
<tr>
<td>-------------------------------------</td>
<td>--------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>Executive Budget Proposal</td>
<td>At least three months in advance of the budget year, and in advance of the budget being approved by the legislature</td>
</tr>
<tr>
<td></td>
<td>At least two months, but less than three months, in advance of the budget year, and in advance of the budget being approved by the legislature</td>
</tr>
<tr>
<td></td>
<td>Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature</td>
</tr>
<tr>
<td></td>
<td>Does not release to the public, or is released after the budget has been approved by the legislature</td>
</tr>
<tr>
<td>Enacted Budget</td>
<td>Two weeks or less after the budget has been enacted</td>
</tr>
<tr>
<td></td>
<td>Between two weeks and six weeks after the budget has been enacted</td>
</tr>
<tr>
<td></td>
<td>More than six weeks, but less than three months, after the budget has been enacted</td>
</tr>
<tr>
<td></td>
<td>Does not release to the public, or is released more than three months after the budget has been enacted</td>
</tr>
<tr>
<td>In-Year Report</td>
<td>At least every month, and within one month of the period covered</td>
</tr>
<tr>
<td></td>
<td>At least every quarter, and within three months of the period covered</td>
</tr>
<tr>
<td></td>
<td>At least semi-annually, and within three months of the period covered</td>
</tr>
<tr>
<td></td>
<td>Does not release to the public</td>
</tr>
<tr>
<td>Mid-Year Review</td>
<td>Six weeks or less after the mid-point</td>
</tr>
<tr>
<td></td>
<td>Nine weeks or less, but more than six weeks, after the mid-point</td>
</tr>
<tr>
<td></td>
<td>More than nine weeks, but less than three months, after the mid-point</td>
</tr>
<tr>
<td></td>
<td>Does not release to the public, or is released more than three months after the mid-point</td>
</tr>
<tr>
<td>Year-End Report</td>
<td>Six months or less after the end of the budget year</td>
</tr>
<tr>
<td></td>
<td>Nine months or less, but more than six months, after the end of the budget year</td>
</tr>
<tr>
<td></td>
<td>More than nine months, but within 12 months, after the end of the budget year</td>
</tr>
<tr>
<td></td>
<td>Does not release to the public, or is released more than 12 months after the end of the budget year</td>
</tr>
<tr>
<td>Audit Report</td>
<td>Six months or less after the end of the budget year</td>
</tr>
<tr>
<td></td>
<td>12 months or less, but more than 6 months, after the end of the budget year</td>
</tr>
<tr>
<td></td>
<td>More than 12 months, but within 18 months, after the end of the budget year</td>
</tr>
<tr>
<td></td>
<td>Does not release to the public, or is released more than 18 months after the end of the budget year</td>
</tr>
</tbody>
</table>

**Sources:** Six out of seven documents are released in timely manner according to the timeframe set. Only the Pre-Budget Statement which is not publicly available. Law No. 17 Year 2003 shows the timeline when the documents are produced, and the government have been adhering to the timeline so far. Enacted Budget of 2014 was released along with Government Decree No. 29 Year 2013. Out of all six documents published, only five of them were announced with large media: Pre Budget Statement: Not Published or even announced. EBP:
**Comments:** YER's real published date is difficult to find as there are two time stamps available in the website. One time stamp shows that the document was uploaded at December 2012. However, the title of document shows that the document is post-audited which means that it should be published at least April 2013 after the unaudited YER was given to Supreme Auditors. It seems that the webpage previously shows the unaudited version of YER and replaced by the Audited version once the Audit completed in 23 July 2013. EBP was released a couple of days late than previous years due to long holidays after Ramadhan month which ends too close to traditional announcement date.

**PEER REVIEWER**

**Opinion:** No, I do not agree with the score.

**Comments:** COMMENT ON PRE-BUDGET STATEMENT The survey respondent states that the pre-budget statement was not published online and had to be formally requested. It is not clear what document was requested and from which government institution. Presidential Regulation no. 39/2013 on the 2014 Government Work Plan (Peraturan Presiden Republik Indonesia Nomor 39 Tahun 2013 tentang Rencana Kerja Pemerintah Tahun 2014) state that the 2014 Government Work Plan (hereinafter RKP) contained the Macroeconomic Framework for 2014 - together with the development priorities, work programme and financing (Article/Pasal 2(1)). Moreover, the 2014 RKP is to be used as guidance by ministries and institutions in formulating their respective 2014 work programmes, and the formulation of the 2014 State Budget (APBN) (Article/Pasal 2(3)). This regulation was signed by the President on 17 May 2013 and published on the website of the Ministry of the State Secretariat (Kementerian Sekretariat Negara) and published as a Republic of Indonesia State Paper (Lembaran Negara Republik Indonesia). The Presidential Regulation was accessed online from [http://www.setneg.go.id/index.php?option=com_perundangan&layout=artikel&id=3983&layout=artikel&catid=6&Itemid=42&tahun=2013](http://www.setneg.go.id/index.php?option=com_perundangan&layout=artikel&id=3983&layout=artikel&catid=6&Itemid=42&tahun=2013) (accessed 18 October 2014). Presidential Regulations published on the website of the Ministry of the State Secretariat do not have a specific date stamp on what date they are published. My experience working with the State Secretariat is that these are typically published within a few days (I believe that the State Secretariat has a performance indicator about this, which it publishes in its annual performance report and typically reports 95-100% compliance). This Presidential Regulation is often published on the websites of other government agencies (including the National Development Planning Agency or “Bappenas” which is responsible for preparing the macroeconomic framework). The 2014 RKP is published by Bappenas and the document is uploaded onto its website. The 2014 RKP includes three volumes. Book 1 includes the macroeconomic framework together with themes and development priorities. Book 2 focuses on Sectoral Development Priorities (Buku II: Prioritas Pembangunan Bidang). Book 3 focuses on development plans with a region focus (Buku III: Rencana Pembangunan Berdimensi Keliwayahan). The RKP 2014 published on the website of Bappenas on 7 June 2013. The RKP for 2013 was accessed online from [http://www.bappenas.go.id/berita-dan-siaran-pers/kegiatan-utama/3804-presiden-ri-sahkan-perpres-no-39-tahun-2013-tentang-rkp-tahun-2013/?&kid=1413620609](http://www.bappenas.go.id/berita-dan-siaran-pers/kegiatan-utama/3804-presiden-ri-sahkan-perpres-no-39-tahun-2013-tentang-rkp-tahun-2013/?&kid=1413620609) (accessed 18 October 2014). A direct link to book 1 (the focus of this question) was accessed online from [http://www.bappenas.go.id/books/rkp2014/buku1/](http://www.bappenas.go.id/books/rkp2014/buku1/) (accessed 18 October 2014).

**RESEARCHER’S RESPONSE**

Response for PreBudget Statement: As the guidelines provided by IBP on the contents of Pre-Budget Statement (PBS), we concluded that the RKP (Government Workplan) document is not the document of PBS required for this survey. RKP was established by Bappenas, a planning agency, as the product of a nationwide planning process. The contents are extensive as PR mentioned, but the primary contents are not on fiscal or financial policy information as required for PBS and more on a comprehensive government workplan (vision, program explanation, output indicators, beneficiaries, non financial data, etc.). We also benchmark the RKP document with PBS available from...
Another country and we found that the document "Kerangka Makroekonomi dan Pokok-Pokok Kebijakan Fiskal" (Macroeconomic Framework and Fiscal Policy) is more suited for PBS document.

**IBP COMMENT**
No comment.

### Table 4. General Questions

<table>
<thead>
<tr>
<th>Indonesia</th>
<th>YES/NO</th>
<th>If yes, additional information; If no, please note N/A in the text box.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Is there a website or web portal for government fiscal information?</td>
<td>Yes/No</td>
<td>The Ministry of Finance's website hold many of the financial document. However, some documents are available on sub-ministry's website. The portal is available at <a href="http://www.kemenkeu.go.id/">http://www.kemenkeu.go.id/</a></td>
</tr>
<tr>
<td>Is there a law (or laws) guiding public financial management?</td>
<td>Yes/No</td>
<td>State Financial and the process of budgeting is regulated through Law No. 17 Year 2003. Laws specific on the management of the finance existed at Law No. 1 Year 2004. All this law is enacted within Government Regulation and the latest one is Government Regulation No. 71 Year 2010 on Government Accounting Standards.</td>
</tr>
</tbody>
</table>

Are there additional laws regulating:
- Access to information?
- Transparency?
- Citizens participation?

- Access to Information is guaranteed by Law No. 14 Year 2008 of Public Information Disclosure Law.
- No regulation on mandatory transparency. Only Presidential instruction in Presidential Instruction No. 4 Year 2011.
- The Information Commission (an independent body of
the government) have released a Regulation No.1 Year 2011. -
Citizens participation on budget is only guaranteed during the formulating phase with Law No.25 year 2004.

Sources: NA. See Additional Information above.

Comments: Additional laws guiding PFM: - Law 20/1997 concerning the Receipt of Non Tax State Revenue (UU 20 Tahun 1997 Tentang Penerimaan Negara Bukan Pajak); - Law 15/2004 concerning the Examination of Financial Management and Accountability (UU 15 Tahun 2004 Tentang Pemeriksaan Pengelolaan dan Tanggung Jawab Keuangan); - Law 15/2006 concerning the State Audit Agency (UU 15 Tahun 2006 tentang Badan Pemeriksa Keuangan) Other issues, such as the procurement of goods and services, are regulated by subordinate legislation. They have not been included here. Laws (and regulations) regarding public financial management may be accessed through the Ministry of Finance Legislative Data and Information Network (Jaringan Data dan Informasi Hukum), http://www.sjdih.kemenkeu.go.id. They may also be accessed through the Ministry of the State Secretariat (Kementerian Sekretariat Negara)

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: IS THERE A LAW (OR LAWS) GUIDING PUBLIC FINANCIAL MANAGEMENT? Suggest the inclusion of the following laws / regulations - Law 20/1997 concerning the Receipt of Non Tax State Revenue (UU 20 Tahun 1997 Tentang Penerimaan Negara Bukan Pajak); - Law 15/2004 concerning the Examination of Financial Management and Accountability (UU 15 Tahun 2004 Tentang Pemeriksaan Pengelolaan dan Tanggung Jawab Keuangan); - Law 15/2006 concerning the State Audit Agency (UU 15 Tahun 2006 tentang Badan Pemeriksa Keuangan) Other issues, such as the procurement of goods and services, are regulated by subordinate legislation. They have not been included here. Laws (and regulations) regarding public financial management may be accessed through the Ministry of Finance Legislative Data and Information Network (Jaringan Data dan Informasi Hukum), http://www.sjdih.kemenkeu.go.id. They may also be accessed through the Ministry of the State Secretariat (Kementerian Sekretariat Negara)

RESEARCHER'S RESPONSE
We agree with PR's additional answer to our original answer.

Section 2. Comprehensiveness of the Executive's Budget Proposal

001. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?

A. Yes, administrative units accounting for all expenditures are presented.

B. Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.

C. Yes, administrative units accounting for less than two-thirds of expenditures are presented.

D. No, expenditures are not presented by administrative unit.

E. Not applicable/other (please comment).
Indonesia

A.

Score: 100

Sources: Expenditure classified by Administration Units can be found in EBP Document: “Nota Keuangan dan Rancangan Anggaran Pendapatan Belanja Negara 2014” (Financial Memorandum and State Revenue and Expenditure Budget Draft of 2014). The narrative information can be found at Section 4.4.2 starting from page 4-79 to 4-92, while the table summarizing the narrative can be found at table 4.8 in page 4-94 or you can find in section of “Lampiran” (Attachment) at table 6 of page 8-10.

Comments: Classification by administrative unit is only available at ministry/agency, while information of budget on sub-ministry/sub-agency is not available. However it is enough to answer the question.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Chapter section 4.2.2.2 is easily identifiable in the table of contents of the document. In April 2014 the Ministry of Finance published the book “Principles for the Formulation of the State Budget, 2nd Edition” (Dasar-dasar Praktek Penyusunan APBN di Indonesia, Edisi II) - and they were only published on the Directorate General of Budget's website on 21 July 2014. The reports can be accessed from http://www.anggaran.depkeu.go.id/dja/edef-konten-view.asp?id=993 (accessed 18 July). Chapter 5.5 explains the presentation of expenditure, including by organisation, expenditure and function.

002. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by functional classification?

A. Yes, expenditures are presented by functional classification.

B. No, expenditures are not presented by functional classification.

C. Not applicable/other (please comment).

Indonesia

A.

Score: 100

Sources: Expenditure classified by Functional can be found in EBP Document: “Nota Keuangan dan Rancangan Anggaran Pendapatan Belanja Negara 2014” (Financial Memorandum and State Revenue and Expenditure Budget Draft of 2014). The narrative information on this can be found at Section 4-69 to 4-78. Table summarizes this narrative can be found at table 4.70 in page 4-70 or at section called "Lampiran" (Attachment) at table 5 in page 5-7.

Comments: The table in section "Lampiran" even comes with sub-function.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Would add that there is specific chapter section 4.2.2.1 is easily identifiable in the table of contents of the document. In April 2014 the Ministry of Finance published the book “Principles for the Formulation of the State Budget, 2nd Edition” (Dasar-dasar Praktek Penyusunan APBN di Indonesia, Edisi II) - and they were only published on the Directorate General of Budget's website on 21 July 2014. The reports can be accessed from http://www.anggaran.depkeu.go.id/dja/edef-konten-view.asp?id=993 (accessed 18 July). Chapter 5.5 explains the presentation of expenditure, including by organisation, expenditure and function.
003. If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by functional classification, is the functional classification compatible with international standards?

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

B. No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.

C. Not applicable/other (please comment).

Indonesia

A.

Score: 100

Sources: The classification follows the international standard as stated in COFOG with an added function of "Religion", totaling 11 functional classifications. List of classification can be found in EBP Document: "Nota Keuangan dan Rancangan Anggaran Pendapatan Belanja Negara 2014" (Financial Memorandum and State Revenue and Expenditure Budget Draft of 2014). The narrative information on this can be found at Section 4-69 to 4-78. Table summarizes this narrative can be found at table 4.70 in page 4-70 or at section called "Lampiran" (Attachment) at table 5 in page 5-7.

Comments: To align with the constitution, Indonesia separate the function of "Religion" in function number 08 of COFOG as its own function number 09. Bring in the total of 11 functions.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: There are 11 functions of government expenditure in Indonesia in line with international standards. The main departure is in religious affairs, shown as an eleventh function rather than being included under “Recreation, Culture and Religion" as in Classification of Functions of Government (COFOG)/GFSM2001 nomenclatures, reflecting the importance of religious affairs in Indonesia. See 2005 Indonesia's ROSC – Data Module http://www.imf.org/external/pubs/ft/scr/2005/cr05255.pdf (p.29). In April 2014 the Ministry of Finance published the book “Principles for the Formulation of the State Budget, 2nd Edition” (Dasar-dasar Praktek Penyusunan APBN di Indonesia, Edisi II) - and they were only published on the Directorate General of Budget's website on 21 July 2014. The reports can be accessed from http://www.anggaran.depkeu.go.id/dja/edef-konten-view.asp?id=993 (accessed 18 July). Chapter 5.5 explains the presentation of expenditure, including by organisation, expenditure and function - including the link between the functional classification and COFOG.

004. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by economic classification?

A. Yes, expenditures are presented by economic classification.

B. No, expenditures are not presented by economic classification.

C. Not applicable/other (please comment).
Indonesia

A.

Score: 100

Sources: Expenditure classified by Economic Classification can be found in EBP Document: "Nota Keuangan dan Rancangan Anggaran Pendapatan Belanja Negara 2014" (Financial Memorandum and State Revenue and Expenditure Budget Draft of 2014). The narrative information can be found at section 4.4.3 starting from page 4-96 to 4-113. The summary table can be found at table 4.9 in page 4-96 or at section called "Lampiran" (Attachment) table 4 at page 4.

Comments: N/A

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Would add that there is specific chapter section 4.2.2.3 is easily identifiable in the table of contents of the document. In April 2014 the Ministry of Finance published the book “Principles for the Formulation of the State Budget, 2nd Edition” (Dasar-dasar Praktek Penyusunan APBN di Indonesia, Edisi II) - and they were only published on the Directorate General of Budget's website on 21 July 2014. The reports can be accessed from http://www.anggaran.depkeu.go.id/dja/edef-konten-view.asp?id=993 (accessed 18 July). Chapter 5.5 explains the presentation of expenditure, including by organisation, expenditure and function.

005. If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by economic classification, is the economic classification compatible with international standards?

A. Yes, the economic classification is compatible with international standards.

B. No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.

C. Not applicable/other (please comment).

Indonesia

A.

Score: 100

Sources: Economic Classification meets the international standard of GFS, except for "Consumption for Fixed Capital". Expenditure classified by Economic Classification can be found in EBP Document: "Nota Keuangan dan Rancangan Anggaran Pendapatan Belanja Negara 2014" (Financial Memorandum and State Revenue and Expenditure Budget Draft of 2014). The narrative information can be found at section 4.4.3 starting from page 4-96 to 4-113. The summary table can be found at table 4.9 in page 4-96 or at section called "Lampiran" (Attachment) table 4 at page 4.

Comments: The classification of "Consumption of Fixed Capital" from GFS’ functional classification is not available in Indonesia's budgeting system. Most sun-function category is also different from GFS, but it is enough to answer the question to "A".

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: In April 2014 the Ministry of Finance published the book "Principles for the Formulation of the State Budget, 2nd Edition"
006. Does the Executive’s Budget Proposal or any supporting budget documentation present expenditures for individual programs for the budget year?

A. Yes, programs accounting for all expenditures are presented.

B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.

C. Yes, programs accounting for less than two-thirds of expenditures are presented.

D. No, expenditures are not presented by program.

E. Not applicable/other (please comment).

Indonesia

C.

Score: 33

Sources: Budget for Individual programs from each ministry/agency are not properly identified in the state budget. Information on programs for each ministry/agency can be seen throughout section 4.4.2 and in matrix 4.1 from page 4-117 to 4-154. Neither sections present budget information for the programs. However, subgroups from the functional classification is available at EBP Document: “Nota Keuangan dan Rancangan Anggaran Pendapatan Belanja Negara 2014” (Financial Memorandum and State Revenue and Expenditure Budget Draft of 2014). This information can be found at section called "Lampiran" table 5 from page 5-7.

Comments: Individual programs for each ministry/agency does being mentioned throughout section 4.4.2 and also in matrix 4.1 from page 4-117 to 4-154. Similar with OBS 2012, individual programs mentioned are only a fraction of all programs available to the agency (only five mentioned as an example). Also, just like OBS 2012, no financial information is attached to either sections, therefore it can not be used to answer this question. Only sub-categories from functional classification was presented with financial information attached. This sub-groups could also be used as an additional detail for program level budget. However, it does not fully reflecting the individual programs meant by the question, therefore, we believe the answer would be “C” as additional detail is provided for functional classification even though the 'real' individual programs are not presented.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: d.

Comments: The reference to section 4.4.2 is erroneous. To illustrate I have included a quote below from page 4-81. It states that (1) the Ministry of Defence budget is X Rupiah; (2) the 2014 amount it X percentage more than the 2013 amended budget; and (3) that these funds will be used to deliver a number of programmes such as A, B, .... However, there are no amounts included for any of the programmes. Kementerian Pertahanan dalam APBN tahun 2014 ditetapkan memperoleh anggaran sebesar Rp86.376,7 miliar. Alokasi tersebut akan digunakan untuk mencapai visi Kementerian Pertahanan yaitu “terwujudnya pertahanan negara yang tangguh”, dan misinya yaitu “menjaga kedaulatan dan keutuhan wilayah NKRI serta keselamatan bangsa”. Jumlah ini lebih tinggi Rp2.848,7 miliar atau 3,4 persen bila dibandingkan dengan APBNP tahun 2013 sebesar Rp83.528,0 miliar. Alokasi tersebut akan dimanfaatkan untuk melaksanakan berbagai program, antara lain: (1) program modernisasi alutsista dan nonalutsista/sarana dan prasarana mata darat; (2) program modernisasi alutsista; dan (3) program pengembangan fasilitas sarana dan prasarana mata udara; (3) program modernisasi alutsista dan pengembangan fasilitas sarana dan prasarana mata laut; (4) program pengembangan teknologi dan industri pertahanan; dan (5) program modernisasi alutsista/nonalutsista/sarpras integratif. However, Matrix 4.1 does present a summary of a
number of programmes and their budget (as well as performance indicators). However, the budget is presented only at the level of the ministry and not at the level of the programmes. For example, the reference to the Ministry of Home Affairs states on page 4-120 states that the ministry's budget is Rupiah 4,093.1 trillion spread across 5 programme (though I wont list them here). This is the same amount that is presented in Table 4.8 that presents the ministries total budget. Nor does Matrix 4.1 indicate how many programmes there are under the ministry.

**RESEARCHER’S RESPONSE**
We agree with PR’s comments about the lack of extensive information on programs available in EBP document. Although the information is incomplete, but there is still information available (though minimum) that we could not answer "D".

**IBP COMMENT**
The peer reviewer's comment is well noted. However, IBP has decided to accept a "c" response for this question, given the presentation of a very detailed functional classification.

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007. Does the Executive’s Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

**A.** Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).

**B.** Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.

**C.** Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.

**D.** No, multi-year expenditure estimates are not presented by any expenditure classification.

**E.** Not applicable/other (please comment).

**Indonesia**

**B.**

**Score:** 67

**Sources:** Multi-Year classification can be found in EBP Document: "Nota Keuangan dan Rancangan Anggaran Pendapatan Belanja Negara 2014" (Financial Memorandum and State Revenue and Expenditure Budget Draft of 2014). This projection is available as a projection from 2015-2017, or three years beyond the budget year. Only two classification is presented. Functional Classification is available at table 7.3 in page 7-23, administrative classification is available at table 7.4 in page 7-24 to 7-25. Projected budget on economic classification is not available in the document cited.

**Comments:** Multi-Year Projected Budget is available as a separate section. However, only two of three classification (Administration and Functional) is provided a projected budget. Narrative information on economic classification is provided, but no financial information is attached, therefore can not be included. Table 7.1 provides some information of economic classification, but only a few category is provided.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** Table 7.1 provides expenditure information in two groupings: ministry/institution and non-ministry/institution, not economic classification.
IBP COMMENT

IBP and the researcher agree with the peer reviewer that an economic classification is not presented; thus, answer choice "b" is retained.

008. Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by program?

A. Yes, multi-year estimates for programs accounting for all expenditures are presented.
B. Yes, multi-year estimates for programs accounting for at least two-thirds of, but not all, expenditures are presented.
C. Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.
D. No, multi-year estimates for programs are not presented.
E. Not applicable/other (please comment).

Indonesia

A. Score: 0

Sources: Multi-Year estimates for programs are not presented and can not be found in EBP Document: "Nota Keuangan dan Rancangan Anggaran Pendapatan Belanja Negara 2014" (Financial Memorandum and State Revenue and Expenditure Budget Draft of 2014).

Comments: No information on programs available in EBP document. Sub-Categories of any three classification are also not projected.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

009. Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of tax revenue (such as income tax or VAT) for the budget year?

A. Yes, individual sources of tax revenue accounting for all tax revenue are presented.
B. Yes, individual sources of tax revenue accounting for at least two-thirds of, but not all, tax revenues are presented.
C. Yes, individual sources of tax revenue accounting for less than two-thirds of all tax revenues are presented.
D. No, individual sources of tax revenue are not presented.
E. Not applicable/other (please comment).

Indonesia

A. Score: 100
Sources: Individual sources of Tax Revenue is presented in EBP Document: "Nota Keuangan dan Rancangan Anggaran Pendapatan Belanja Negara 2014" (Financial Memorandum and State Revenue and Expenditure Budget Draft of 2014). This information can be found in section 3.4.1.1 from page 3-28 to 3-30. Summary table can be found in table 3.9 at page 3.27. In this table, individual tax revenue is identified as sub-groups of "Penerimaan Perpajakan" (Tax Revenue).

Comments: N/A

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

010. Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of non-tax revenue (such as grants, property income, and sales of government-produced goods and services) for the budget year?

A. Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.
B. Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.
C. Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.
D. No, individual sources of non-tax revenue are not presented.
E. Not applicable/other (please comment).

Indonesia

Score: 67

Sources: Individual sources of Non-Tax Revenue is presented in EBP Document: "Nota Keuangan dan Rancangan Anggaran Pendapatan Belanja Negara 2014" (Financial Memorandum and State Revenue and Expenditure Budget Draft of 2014). This information can be found in section 3.4.1.2 from page 3-31 to 3-41. Summary table can be found in table 3.9 at page 3-27. In this table, individual non-tax revenue is identified as sub-groups of "Penerimaan Negara Bukan Pajak" (Non-Tax State Revenue).

Comments: Although individual sources of revenue is identified in EBP, some 25% of non-tax revenue is listed under "PNBP Lainnya" (Other Non-Tax Revenue). It is a fairly large amount of an unidentified revenue item and therefore we concluded that not all of non-tax revenue is identified.

PEER REVIEWER

011. Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for a multi-year period (at least two-years beyond the budget year)?
A. Yes, multi-year estimates of revenue are presented by category.

B. No, multi-year estimates of revenue are not presented by category.

C. Not applicable/other (please

Indonesia

A.

Score: 100

Sources: Multi-Year Revenue estimates is presented in EBP Document for three-years beyond the budget year: "Nota Keuangan dan Rancangan Anggaran Pendapatan Belanja Negara 2014" (Financial Memorandum and State Revenue and Expenditure Budget Draft of 2014). This information can be found in section 7.2.2 from page 7-8 to 7-12. A table summarizing this can be found table 7.1 of page 7-4. In the table, category of revenue can be found as sub-category of "Pendapatan Negara" (State Revenue) as "Penerimaan Perpajakan" (Tax Revenue) and "Penerimaan Negara Bukan Pajak" (Non-Tax State Revenue). Another category of revenue, "Penerimaan Hibah" (Grants Revenue) is also presented in the table cited.

Comments: Specific tables on multi-year revenue estimates is not available, unlike the expenditure estimates. However, a summary of budget projection in table 7.1 is presenting the information.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

012. Does the Executive’s Budget Proposal or any supporting budget documentation present estimates for individual sources of revenue presented for a multi-year period (at least two-years beyond the budget year)?

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

B. Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.

C. Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.

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

E. Not applicable/other (please comment).

Indonesia

A.

Score: 100

Sources: Multi-Year estimation in Individual sources of revenue is presented in EBP Document: "Nota Keuangan dan Rancangan Anggaran Pendapatan Belanja Negara 2014" (Financial Memorandum and State Revenue and Expenditure Budget Draft of 2014). This information can be found in section 7.2.2 from page 7-8 to 7-12. table 7.1 in page 7-4 also present this information. However, the category of individual sources of revenue is not as detailed as the category cited for answer in question 010. But it should be enough to answer the question.

Comments: Individual sources of revenue is not as detailed as it was presented in the budget for the current budget year. Only major category for tax revenue and non-tax revenue is presented. Although not as detailed, it should be enough to answer the question.
013. Does the Executive’s Budget Proposal or any supporting budget documentation present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

A. Yes, all three estimates related to government borrowing and debt are presented.
B. Yes, two of the three estimates related to government borrowing and debt are presented.
C. Yes, one of the three estimates related to government borrowing and debt are presented.
D. No, none of the three estimates related to government borrowing and debt are not presented.
E. Not applicable/other (please comment).

Indonesia

A. Score: 100

Sources: Government borrowing and debt plan presented in EBP Document: “Nota Keuangan dan Rancangan Anggaran Pendapatan Belanja Negara 2014” (Financial Memorandum and State Revenue and Expenditure Budget Draft of 2014). This information can be found in section 6.3.2.2, A table of which presented in table 6.20 in page 6-37. Another table is also presenting the amount of debt which is found in section called ”Lampiran” (attachment) table 9 in page 13. All three debt estimates are presented. Total Net Borrowing can be found as the sum of all items in bold in table 6.20 and in table 4.10 in the label of “Pembiayaan Utang”. Principal Payment can be also be found found in table 6.20 called ”Pembayaran Cicilan Pokok Utang Luar negeri” (Foreign Principal Payment) and ”Pembayaran Cicilan Pokok Utang Dalam Negeri (Domestic Principal Payment). Interest Payment or ”Pembayaran Bunga Utang” and Total Debt outstanding can be seen in table 4.10 page 4-101.

Comments: Information on total debt outstanding and interest payment is on a different section (section 4), rather than presented along with other debt information (section 6).

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: Page 4-100 to 4-102 focuses on the payment of debt interest in the budget fiscal year and includes factors that influence debt interest payments. A summary of this is presented in table 4.10 on page 4-101 including a number of factors that influence debt, e.g. exchange rate, 3 month interest rate on treasury notes, total debt burden. It also includes information, for comparison, of the governments debt financing by domestic and foreign sources. Chapter 6 focuses in more detail on the deficit, budget financing and fiscal risk. Chapter 6.3 focuses on the deficit and budget financing for 2014, including both non-debt and not debt financing. Table 6.20 provides a summary of debt financing for 2014 (i.e. new borrowing). Table 9 in the annex provides a summary of budget financing for 2014, in comparison with previous years. Information on the central government's total debt burden at the end of the budget year is not presented in the report. This information in published in a separate report prepared by the Ministry of Finance Debt Management Office.
As the peer reviewer indicated in the first paragraph of the comment that the total debt burden is presented in table 4.10, answer choice "a" is retained.

014. Does the Executive's Budget Proposal or any supporting budget documentation present information related to the composition of the total debt outstanding at the end of the budget year? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

A. Yes, information beyond the core elements is presented for the composition of the total debt outstanding.
B. Yes, the core information is presented for the composition of the total debt outstanding.
C. Yes, information is presented, but it excludes some core elements.
D. No, information related to composition of total debt outstanding is not presented.
E. Not applicable/other (please comment).

Indonesia

D.

Score: 0

Sources: No information related to composition of debt outstanding is presented. Out of the three core elements requested for this question. In EBP Document: "Nota Keuangan dan Rancangan Anggaran Pendapatan Belanja Negara 2014" (Financial Memorandum and State Revenue and Expenditure Budget Draft of 2014), only information on the source of new debt is presented at table 6.20 in page 6-37 and also in section called "Lampiran" (Attachment) table 9 in page 13. Outstanding debt is only shown as a side information in table table 4.10 on page 4-101 with neither core information presented.

Comments: Information on interest rate, maturity profile and other relevant information is available at MoF’s sub-ministry’s website, which unfortunately was not released along with EBP. Main budgeting structure for financing (as can be seen on table 6.20 and table 9 of section "Lampiran") have always shown new debts, instead of outstanding debt.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

015. Does the Executive's Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

A. Yes, information beyond the core elements is presented for the macroeconomic forecast.
B. Yes, the core information is presented for the macroeconomic forecast.
C. Yes, information is presented, but it excludes some core elements.

D. No, information related to the macroeconomic forecast is not presented.

E. Not applicable/other (please comment).

Indonesia

B. Score: 67

Sources: Only three of four core elements is presented in EBP Document: "Nota Keuangan dan Rancangan Anggaran Pendapatan Belanja Negara 2014" (Financial Memorandum and State Revenue and Expenditure Budget Draft of 2014). However, there are additional elements presented for macroeconomic forecast other than the core elements requested. Only Nominal GDP level is not presented as macroeconomic forecast. Discussion on macroeconomic forecast can be found in section 1.4 from page 1-7 to 1-9 and also section 2.3.2 starting from page 2-33 to 2-44. A table to summarize the narrative information can be found in table 1.1 and in section called "Lampiran" (Lampiran) table 1 page 1.

Comments: Macroeconomic forecast has not changed much for the past decades. Indonesia's macroeconomic consists of: 1) Real Economic (GDP) growth; 2) Inflation; 3) Currency Exchange Rate against US Dollar; 4) Tri-Monthly Interest Rate; 5) Crude Oil Price in USD/Barrel; 6) Oil Lifting; 7) Gas Lifting. Nominal GDP level is not presented as macroeconomic forecast, however more information on macroeconomic assumptions are being used and therefore provide additional information.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

A. Does the Executive’s Budget Proposal or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget? (The core information must include estimates of the impact on expenditures, revenue, and debt of different assumptions for the inflation rate, real GDP growth, and interest rates.)

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

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

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

D. No, information related to different macroeconomic assumptions is not presented.

E. Not applicable/other (please comment).

Indonesia

A. Score: 100

Sources: Impact of different Macroeconomic assumptions is available in EBP Document: "Nota Keuangan dan Rancangan Anggaran Pendapatan Belanja Negara 2014" (Financial Memorandum and State Revenue and Expenditure Budget Draft of 2014). Impact analysis in
the document can be found in section 6.4.1 from page 6-42 to 6-49 and uses sensitivity analysis to highlight different macroeconomic assumptions. A table summarizes this can be seen in table 6.24 on page 6-44. The measurement is using 7 assumptions which include the three core information asked. A stress test is also available to measure different macroeconomic assumptions to State-Owned-Enterprise's revenue. Which means that the document reveal impact of different macroeconomic assumptions beyond the core elements as shown in section 6.4.1.2 from page 6-44 to 6-49. Summary of this stress test is available in table 6.26 of page 6-47.

**Comments:** Sensitivity test on macroeconomic assumptions only measure the impact on deficit, and not for expenditures, revenue, or debt. However, it should be enough to answer the question. Another stress test is also measured highlighting the analysis of different macroeconomic assumptions to State-Owned-Enterprise as shown in table 6.26 in page 6-47.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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

A. Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.

B. Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.

C. Yes, information that shows how some but not all new policy proposals affect expenditure is presented.

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

E. Not applicable/other (please comment).

**Indonesia**

D.

**Score:** 0

**Sources:** Information on policies set to affect 2014 expenditures is available at EBP Document: “Nota Keuangan dan Rancangan Anggaran Pendapatan Belanja Negara 2014” (Financial Memorandum and State Revenue and Expenditure Budget Draft of 2014). The narrative of those policies can be found in section 4.3 from page 4-59 to 4-67 and section 4.4 from page 4-68 to 4-154. A table showing the policies for 2014 can be found in matrix 4.1 from pages 4-117 to 4-154. Unfortunately, within those information, new policy proposals can not be easily identified and therefore no information on how new policy proposal could affect expenditure.

**Comments:** Policy information available in EBP are aggregated and not distinguished between old and new policy. For example, in 2014 a new policy on Universal Health Coverage was made available but there was no discussion on how it impact the overall expenditure on health section or in other sector. A few of new policies can be identified when you read the narrative, however no explanation on how it would impact expenditure. Only an explanation of outcome indicator of those policies. For example, in page 4-79 an explanation of 15 strategy to tackle 2014 challenges on maintaining economic growth, employment creation, and sustainable livelihood. Neither of the strategies have explanation on financial implication of the strategies.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.
018. Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect revenues?

A. Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.

B. Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included.

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

D. No, information that shows how new policy proposals affect revenues is not presented.

E. Not applicable/other (please comment).

Indonesia

D.

Score: 0

Sources: Policies of 2014 and beyond on revenue is available EBP Document: "Nota Keuangan dan Rancangan Anggaran Pendapatan Belanja Negara 2014" (Financial Memorandum and State Revenue and Expenditure Budget Draft of 2014). Information of those policies are available at section 3.4 from page 3-26 to 3-41. Unfortunately, new policies is unable to be easily identified in the section cited. Therefore, information on how new policy proposal affect revenues is not presented.

Comments: As it is with answer from question 017, new policies are difficult to identify. Therefore, finding cause and effect of new policies to expenditure is unable to be done.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

019. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.

C. Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.

D. No, expenditure estimates for BY-1 are not presented by any expenditure classification.

E. Not applicable/other (please comment).

Indonesia
Score: 100

Sources: Expenditure preceding the Budget Year 2008-2013 is available at EBP Document: “Nota Keuangan dan Rancangan Anggaran Pendapatan Belanja Negara 2014” (Financial Memorandum and State Revenue and Expenditure Budget Draft of 2014). This expenditure is also classified using the three classification (administrative, economic, and functional). A separate section on budget performance since 2008-2013 is available in section 4.2 from page 4-4 to 4-58. Classification by function available starting from page 4-9, by administrative unit from page 4-21, and by economic from page 4-41. For a summary table, section "Lampiran" (Attachment) is presenting the table of expenditure on the three classification since 2008. This can be seen in table 4 to table 6 in page 2-10.

Comments: As it is every year, EBP explain a lot of the development of budget from previous years. In EBP 2014, expenditure is explained starting from 2008.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

020. Does the Executive’s Budget Proposal or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?

A. Yes, programs accounting for all expenditures are presented for BY-1.
B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.
C. Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.
D. No, expenditures are not presented by program for BY-1.
E. Not applicable/other (please comment).

Indonesia

C.

Score: 33

Sources: Information on budget for individual programs preceding the budget year is not available as sub-category of functional classification in EBP Document: “Nota Keuangan dan Rancangan Anggaran Pendapatan Belanja Negara 2014” (Financial Memorandum and State Revenue and Expenditure Budget Draft of 2014). However, sub-category of functional classification can be found in section 4.2.1 from page 4-6 to 4-21. While its summary table can be found in section "Lampiran" (Attachment) table 5 from page 5-7.

Comments: Individual programs for years preceding the budget year are not available in EBP. However sub-category of functional classification present additional detail that could be used in answering this question. This sub-category does not serve as as a full replacement of individual programs requested by this question, but it is still a good indicators of the major categories of the programs. Therefore, we concluded that answer "C" best answer this question.

PEER REVIEWER
021. In the Executive's Budget Proposal or any supporting budget documentation, have expenditure estimates of the year prior to the budget year (BY-1) been updated from the original enacted levels to reflect actual expenditures?

A. Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.

B. No, expenditure estimates for BY-1 have not been updated from the original enacted levels.

C. Not applicable/other (please comment).

Indonesia

A.

Score: 100

Sources: Display of expenditure of BY-1 (2013) have been updated from its enacted level in EBP Document: "Nota Keuangan dan Rancangan Anggaran Pendapatan Belanja Negara 2014" (Financial Memorandum and State Revenue and Expenditure Budget Draft of 2014). The 2013 budget shows the level at realized budget in mid-year. Narrative explanation of the performance of budget year from 2008-2013 shows the realized level as can be seen in section 4.2 from page 4-4 to 4-67. Most notable can be seen in section called "Lampiran" (Attachment) table 4 to table 6 where budget from 2008-2013 was displayed in it's realized level.

Comments: All expenditure displayed before the budget year have been updated to the original level. Narrative explanation of expenditure from 2008-2013 can be seen in section 4.2. Tables shown to compare the 2014 budget also add 2008-2013 realized budget level. In section called "Lampiran" (Attachment), in table 4 to table 6 display 2008-2013. The word "LKPP" is an abbreviation of Laporan Keuangan Pemerintah Pusat" (Central Government Financial Report) which means that it is the realized level. Checking the real LKPP document also display the same number. While the 2013 level shows the realized output by mid-year.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

022. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure for more than one year prior to the budget year (that is, BY-2 and prior years) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.

C. Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.

D. No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.

E. Not applicable/other (please comment).

Indonesia
023. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for more than one year preceding the budget year (that is, BY-2 and prior years)?

A. Yes, programs accounting for all expenditures are presented for BY-2 and prior years.
B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-2 and prior years.
C. Yes, programs accounting for less than two-thirds of expenditures are presented for BY-2 and prior years.
D. No, expenditures are not presented by program for BY-2 and prior years.
E. Not applicable/other (please

Indonesia

C. Score: 33

**Sources:** Expenditure for individual programs from BY-2 and prior is not available in EBP Document: "Nota Keuangan dan Rancangan Anggaran Pendapatan Belanja Negara 2014" (Financial Memorandum and State Revenue and Expenditure Budget Draft of 2014). However, sub-categories of the functional classification from 2008-2013 are shown in section "Lampiran" (Attachment) table 5 in page 5-7. Narrative explanation can be seen in section 4.2.1 from page 4-6 to 4-21.

**Comments:** Individual programs within each ministry/agency is not presented in EBP in matrix 4.1. However, sub-category for functional classification provide additional detail about programs. This sub-category is not the best replacement for individual programs as requested by the question, but it is good to describe the major categories of the programs. Therefore, we concluded that the best answer for this question would be "C".

**PEER REVIEWER**
024. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?

A. Two years prior to the budget year (BY-2).
B. Three years prior to the budget year (BY-3).
C. Before BY-3.
D. No actual data for all expenditures are presented in the budget or supporting budget documentation.
E. Not applicable/other (please comment).

Indonesia

Score: 100

Sources: In EBP Document: “Nota Keuangan dan Rancangan Anggaran Pendapatan Belanja Negara 2014” (Financial Memorandum and State Revenue and Expenditure Budget Draft of 2014), actual outcomes are presented from BY-6 to BY-2 as can be seen in table 4.1 in page 4-8, table 4.2 in page 4-42, and in section "Lampiran (Attachment) table 4 to table 6 in page 4-10. For BY-1, the document present the actual outcome for mid-year review.

Comments: EBP document present actual outcome from 2008-2013 (BY-6 to BY-1). From 2008-2012, it present the actual outcome by the end of each budget year as seen in section "Lampiran (Attachment) with label "LKPP" (End of Year Financial Report). For year 2013 (BY-1), the document present the level of actual outcome by mid-year.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

025. Does the Executive's Budget Proposal or any supporting budget documentation present revenue by category (such as tax and non-tax) for the year preceding the budget year (BY-1)?

A. Yes, revenue estimates for BY-1 are presented by category.
B. No, revenue estimates for BY-1 are not presented by category.
C. Not applicable/other (please comment).

Indonesia

Score: 100

Sources: Revenue estimates for BY-1 (2013) is presented by category in EBP Document: “Nota Keuangan dan Rancangan Anggaran Pendapatan Belanja Negara 2014” (Financial Memorandum and State Revenue and Expenditure Budget Draft of 2014). This is presented in narrative in section 3.2 from page 3-2 to 3-25. Table summarize this can be found in table 3.1 page 3-3. This is also present in section
"Lampiran" (Attachment) table 3 page 3.

**Comments:** EBP document present revenue estimate by category from 2008.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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026. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for the year preceding the budget year (BY-1)?

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

B. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.

C. Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.

D. No, individual sources of revenue are not presented for BY-1.

E. Not applicable/other (please comment).

**Indonesia**

A. Score: 100

**Sources:** Individual sources of revenue for BY-1 is presented in EBP Document: "Nota Keuangan dan Rancangan Anggaran Pendapatan Belanja Negara 2014" (Financial Memorandum and State Revenue and Expenditure Budget Draft of 2014). This can be seen in narrative in section 3.2 from page 3-2 to 3-25. A table summarizing this narrative can be seen in table 3.1 page 3-3 and in section "Lampiran" (Attachment) in table 3 page 3.

**Comments:** Individual sources of revenue is presented up from 2008 to 2013 (BY-1).

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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027. In the Executive's Budget Proposal or any supporting budget documentation, have the original estimates of revenue for the year prior to the budget year (BY-1) been updated to reflect actual revenue collections?

A. Yes, revenue estimates for BY-1 have been updated from the original enacted levels.

B. No, revenue estimates for BY-1 have not been updated from the original enacted levels.

C. Not applicable/other (please comment).

**Indonesia**
A. Score: 100

Sources: Revenue estimates of BY-1 (2013) have been updated from the enacted level in EBP Document: "Nota Keuangan dan Rancangan Anggaran Pendapatan Belanja Negara 2014" (Financial Memorandum and State Revenue and Expenditure Budget Draft of 2014). It is showing the realized output of mid-year 2013.

Comments: In EBP, all 2013 budget is presented in the form of the updated level by mid-year. In table 3.1 page 3-3, a label "APBN-P" is attached to 2013 column which shows that it is indeed a mid-year budget. Document for Mid-Year Review also shows the same number.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

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Q28. Does the Executive’s Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year (that is, BY-2 and prior years)?

A. Yes, revenue estimates for BY-2 and prior years are presented by category.
B. No, revenue estimates for BY-2 and prior years are not presented by category.
C. Not applicable/other (please comment).

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Indonesia

A. Score: 100

Sources: Revenue estimates for BY-2 and prior (2012 and prior) in EBP Document: "Nota Keuangan dan Rancangan Anggaran Pendapatan Belanja Negara 2014" (Financial Memorandum and State Revenue and Expenditure Budget Draft of 2014) is presented in category. This can be seen in narrative form on section 3.2 page 3-2 to 3-25. Summarized in table 3.1 page 3-3 and in section "Lampiran" (Attachment) table 3 page 3.

Comments: Revenue estimates in Indonesia is categorized in "Penerimaan Perpajakan" (Tax) and "Penerimaan Negara Bukan Pajak" (Bukan Pajak). Revenue estimates in EBP is shown from 2008-2013.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

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Q29. Does the Executive’s Budget Proposal or any supporting budget documentation present individual sources of revenue for more than one year prior to the budget year (that is, BY-2 and prior years)?

A. Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.
B. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented for BY-2 and prior years.

C. Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.

D. No, individual sources of revenue are not presented for BY-2 and prior years.

E. Not applicable/other (please comment).

Indonesia

A. Score: 100

Sources: Individual sources of revenue is presented for BY-2 and prior years (2012 and prior) in EBP Document: "Nota Keuangan dan Rancangan Anggaran Pendapatan Belanja Negara 2014" (Financial Memorandum and State Revenue and Expenditure Budget Draft of 2014). This can be seen in narrative form in section 3.2 page 3-2 to 3-25 and summarized in table 3.1 page 3-3 and in section "Lampiran" (Attachment) table 3 page 3.

Comments: EBP document present reveue estimates from 2008 (BY-6) to 2013 (BY-1). As seen in answer provided above, Individual sources of revenue such as income tax, VAT, etc. is presented at the tables.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

030. In the Executive’s Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?

A. Two years prior to the budget year (BY-2).

B. Three years prior to the budget year (BY-3).

C. Before BY-3.

D. No actual data for all revenues are presented in the budget or supporting budget documentation.

E. Not applicable/other (please comment).

Indonesia

A. Score: 100

Sources: Actual outcome of revenues is presented from 2008 (BY-6) to 2012 (BY-2) in EBP Document: "Nota Keuangan dan Rancangan Anggaran Pendapatan Belanja Negara 2014" (Financial Memorandum and State Revenue and Expenditure Budget Draft of 2014). This information can be seen in table 3.1 in page 3-3 and in section "Lampiran" (Attachment) in table 3 page 3.

Comments: Information on revenue budget level prior to BY in EBP is shown in actual outcome as can be seen in label "LKPP" (End-of-Year Realized Budget). Checking the end-of-year document of the corresponding year also shows the same amount.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
031. Does the Executive’s Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year proceeding the budget year (BY-1)? (The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

A. Yes, information beyond the core elements is presented for government debt.
B. Yes, the core information is presented for government debt.
C. Yes, information is presented, but it excludes some core elements.
D. No, information related to government debt is not presented.
E. Not applicable/other (please comment).

Indonesia

C.

Score: 33

Sources: Not all information related to government debt for 2013 (BY-1) is presented in EBP Document: "Nota Keuangan dan Rancangan Anggaran Pendapatan Belanja Negara 2014" (Financial Memorandum and State Revenue and Expenditure Budget Draft of 2014). Discussion on Government Debt is presented in section 6.2.2.2 page 6-17 to 6-24. Section 4 on interest payment from page 4-100 to 4-102 also have more information on this, specifically in table 4.10

Comments: Two core elements of interest rate and maturity profile were not presented in EBP. Table 6.4 present more information on debt than table 6 which was supposed to be specifically about debt. Total debt outstanding for BY-1 can be seen in table 4.10 of page 4-101 and table 6.10 and 6.11 in page 6-24.

Peer Reviewer

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Table 6.7 present amount of net new borrowing required during BY-1. Figure / Grafik 6.20 presents evolution of government debt. Table 6.10 presents outstanding debt based on currency denomination for BY-1. Table 6.11 presents outstanding debt based on type of debt for BY-1. Table 6.12 presents deficit and budget financing, including debt, for BY-1. Table 6.20 presents debt financing for BY-1. The following is not presented in the budget: total debt outstanding at the end of BY-1; interest rates on the debt instruments; maturity profile of the debt.

IBP Comment

While it does not impact the score, the researcher notes that the total debt outstanding at the end of BY-1 is presented in Table 4.10.
032. In the Executive’s Budget Proposal or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?

A. Two years prior to the budget year (BY-2).
B. Three years prior to the budget year (BY-3).
C. Before BY-3.
D. No actual data for government debt are presented in the budget or supporting budget documentation.
E. Not applicable/other (please comment).

Indonesia

Score: 100

Sources: Actual outcome of debt for years prior to budget year is not presented in EBP Document: “Nota Keuangan dan Rancangan Anggaran Pendapatan Belanja Negara 2014” (Financial Memorandum and State Revenue and Expenditure Budget Draft of 2014).

Comments: EBP only present net actual outcome for all accounts including debts from 2008-2012. This can be seen in table 6.7 page 6-17 of EBP with the label ”LKPP” (End-of-Year Financial Report) for 2008-2012 column. No total debt outstanding can be found for BY-2. The least outstanding debt information shown is for BY-1 as can be seen in table 4.10 in page 4-101.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Figure / Grafik 6.20 presents evolution of government debt.

033. Does the Executive’s Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year? (The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)

A. Yes, information beyond the core elements is presented for all extra-budgetary funds.
B. Yes, the core information is presented for all extra-budgetary funds.
C. Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.
D. No, information related to extra-budgetary funds is not presented.
E. Not applicable/other (please comment).

Indonesia

D.
PEER REVIEWER

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

A. Yes, central government finances are presented on a consolidated basis.
B. No, central government finances are not presented on a consolidated basis.
C. Not applicable/other (please comment).

Indonesia

B. Score: 0

PEER REVIEWER

035. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?

A. Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.
B. Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.
C. Yes, estimates of some but not all intergovernmental transfers are presented.
D. No, estimates of intergovernmental transfers are not presented.
E. Not applicable/other (please comment).

Indonesia

A. Score: 100

Sources: Estimates, along with narrative discussion of Intergovernmental transfers are presented in EBP Document: "Nota Keuangan dan Rancangan Anggaran Pendapatan Belanja Negara 2014" (Financial Memorandum and State Revenue and Expenditure Budget Draft of 2014). All section 5 is dedicated to intergovernmental transfer as part of fiscal decentralization, specifically about 2014 budget is discussed in section 5.4 from page 5-22 to 5-42. Summary of intergovernmental transfer can also be found in table 5.12 in page 5-43 or in section "Lampiran" (Attachment) table 8 page 12.

Comments: Intergovernmental transfers are presented as "Dana Perimbangan" (Equalization Fund) as noted in table 5.12 in page 5-43. Intergovernmental transfer have its own section as it takes more than 10% of the total state budget.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

B. Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.

C. Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.

D. No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.

E. Not applicable/other (please comment).

Indonesia

D. Score: 0

Sources: No other display of expenditures are presented other than the three categories in EBP Document: "Nota Keuangan dan Rancangan Anggaran Pendapatan Belanja Negara 2014" (Financial Memorandum and State Revenue and Expenditure Budget Draft of 2014).

Comments: For expenditure, no other alternative display is presented other than the three category.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
037. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of transfers to public corporations for at least the budget year?

A. Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.
B. Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.
C. Yes, estimates of some but not all transfers to public corporations are presented.
D. No, estimates of transfers to public corporations are not presented.
E. Not applicable/other (please comment).

Indonesia

C.

Score: 33

Sources: Only little transfers to public corporations are discussed in EBP Document: "Nota Keuangan dan Rancangan Anggaran Pendapatan Belanja Negara 2014" (Financial Memorandum and State Revenue and Expenditure Budget Draft of 2014). This transfers are somewhat discussed loosely in section 6.3.2.1.2, specifically in page 6-27 to 6-29.

Comments: Indonesia have entities owned by the state in the form of "Badan Usaha Milik Negara/BUMN" (State Owned Enterprises). These State Owned Enterprises manage resources relevant to public goods, or as an entity which works similar to commercial corporations. Transfers to SOE is managed by the Ministry of SOE (Kementerian BUMN) and MoF, and the information is available in a detailed budget of these ministries. Unfortunately, this detailed budget of both ministries are not available publicly. However, some new transfers to these SOE can be viewed in table 6.14 under "Penyertaan Modal Negara" (Government Investment). In 6.15 shows the amount of new transfer to SOE. For transfers prior to budget year can be seen in table 6.3 on page 6-10. These information only present several SOE, as by 2013 there are 141 SOE reported.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

038. Does the Executive’s Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year? (The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

A. Yes, information beyond the core elements is presented for all quasi-fiscal activities.
B. Yes, the core information is presented for all quasi-fiscal activities.
C. Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.
D. No, information related to quasi-fiscal activities is not presented.
E. Not applicable/other (please comment).
Indonesia

D. Score: 0

Sources: No information of quasi fiscal presented in EBP Document: "Nota Keuangan dan Rancangan Anggaran Pendapatan Belanja Negara 2014" (Financial Memorandum and State Revenue and Expenditure Budget Draft of 2014)

Comments: Quasi Fiscal activity is never mentioned in EBP. However, sub-ministry document report this activity. Unfortunately, the document is not published along with EBP.

PEER REVIEWER

039. Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government? (The core information must include a listing of the assets, and an estimate of their value.)

A. Yes, information beyond the core elements is presented for all financial assets.
B. Yes, the core information is presented for all financial assets.
C. Yes, information is presented, but it excludes some core elements or some financial assets.
D. No, information related to financial assets is not presented.
E. Not applicable/other (please comment).

Indonesia

C. Score: 33

Sources: No information on government's financial assets are presented in EBP Document: "Nota Keuangan dan Rancangan Anggaran Pendapatan Belanja Negara 2014" (Financial Memorandum and State Revenue and Expenditure Budget Draft of 2014). Small information on assets can be found in page 6-6 to 6-7 and 6-27. Both section is called "Hasil Pengelolaan Aset (HPA)" (Asset Management Result)

Comments: Some information on financial asset is presented in EBP, however, such information is not complete as it is related to government's budget financing activity instead of the management of the asset. Within those information, no information related to the two core information. Detailed report on government assets is presented in another document which unfortunately not published along with EBP.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE

The narrative information describes which agency is responsible on monitoring assets (including financial). The graphic in page 6-6 described total assets managed.
040. Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government? (The core information must include a listing of the assets by category.)

A. Yes, information beyond the core elements is presented for all nonfinancial assets.
B. Yes, the core information is presented for all nonfinancial assets.
C. Yes, information is presented, but it excludes some nonfinancial assets.
D. No, information related to nonfinancial assets is not presented.
E. Not applicable/other (please comment).

Indonesia

D.

Score: 0

Sources: No significant information on non-financial assets is presented in EBP Document: “Nota Keuangan dan Rancangan Anggaran Pendapatan Belanja Negara 2014” (Financial Memorandum and State Revenue and Expenditure Budget Draft of 2014). Information on asset can be seen in page 6-6 to 6-7 for 2008-2013 asset and page 6-27 for 2014. Neither information present information specifically for non-financial asset.

Comments: Information on assets and non-assets are normally found within section 6. However, in EBP 2014, only a minimal information is available on asset. Complete report on asset management is available by a sub-ministry's report, however it is not published along with EBP. No specific mention of non-financial asset can be found in EBP. Most mentions of asset are financial ones.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

041. Does the Executive’s Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?

A. Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.
B. Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.
C. Yes, estimates of some but not all expenditure arrears are presented.
D. No, estimates of expenditure arrears are not presented.
E. Not applicable/other (please comment).

Indonesia

D.

Score: 0
Sources: No information on arrears are found in EBP Document: "Nota Keuangan dan Rancangan Anggaran Pendapatan Belanja Negara 2014" (Financial Memorandum and State Revenue and Expenditure Budget Draft of 2014).

Comments: Government arrears are not regularly published and difficult to obtain its information.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

042. Does the Executive’s Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs? (The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

A. Yes, information beyond the core elements is presented for all contingent liabilities.
B. Yes, the core information is presented for all contingent liabilities.
C. Yes, information is presented, but it excludes some core elements or some contingent liabilities.
D. No, information related to contingent liabilities is not presented.
E. Not applicable/other (please comment).

Indonesia
C.

Score: 33

Sources: Information on contingent liabilities is available in EBP Document: “Nota Keuangan dan Rancangan Anggaran Pendapatan Belanja Negara 2014” (Financial Memorandum and State Revenue and Expenditure Budget Draft of 2014). This information can be found in section 6.4.3 from page 6-51 to 6-61.

Comments: Contingency Liability presented in EBP 2014 covers: 1) Fiscal risk on infrastructure investment; 2) Social Security; 3) Maintaining the capital of specific financial institution; 4) Payment if lawsuits; 5) Disaster management. No information on whether this is all contingency information available managed by the government. many of the information in section 6.4.3. are lacking core elements such as fiscal amount for infrastructure investment.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
043. Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term? (The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

A. Yes, information beyond the core elements is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.

B. Yes, the core information is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.

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

D. No, information related to future liabilities and the sustainability of finances over the longer term is not presented.

E. Not applicable/other (please comment).

Indonesia

D.

Score: 0

Sources: No information on government finances for longer term is presented in EBP Document: "Nota Keuangan dan Rancangan Anggaran Pendapatan Belanja Negara 2014" (Financial Memorandum and State Revenue and Expenditure Budget Draft of 2014).

Comments: EBP 2014 only present projection of government's fiscal capability for medium term until 2017 as discussed in section 7.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

044. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind?

A. Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.

B. Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.

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

D. No, estimates of the sources of donor assistance are not presented.

E. Not applicable/other (please comment).

Indonesia
045. Does the Executive's Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year? (The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)

A. Yes, information beyond the core elements is presented for all tax expenditures.
B. Yes, the core information is presented for all tax expenditures.
C. Yes, information is presented, but it excludes some core elements or some tax expenditures.
D. No, information related to tax expenditures is not presented.
E. Not applicable/other (please comment).

Indonesia

C. Score: 33

Sources: Little information on tax expenditure is available in EBP Document: "Nota Keuangan dan Rancangan Anggaran Pendapatan Belanja Negara 2014" (Financial Memorandum and State Revenue and Expenditure Budget Draft of 2014). Information on "Subsidi Pajak" (Tax Subsidy) can be seen as subgroup of “Subsidi Nonenergi” (Non-Energy Subsidy) in table 4.13 page 4-105 and table 7 of section "Lampiran" (Attachment) in page 11. Small narrative can be seen in paragraph 1 page 4-107. Neither core information is presented in narrative.

Comments: Information on tax expenditure has never been mentioned in EBP. No external document seems to report about this as well. Information we requested such as tax breaks for industries are not publicized. Minimum information on Tax Subsidy can be found in EBP. This information is presented as a subcategory of "Subsidi Nonenergi" (Non-Energy Subsidy), the narrative explanation does not show any useful information at all.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
046. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues?

A. Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.

B. Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.

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

D. No, estimates of earmarked revenues are not presented.

E. Not applicable/other (please comment).

Indonesia

D.
Score: 0

Sources: No earmarked revenue is presented in EBP Document: “Nota Keuangan dan Rancangan Anggaran Pendapatan Belanja Negara 2014” (Financial Memorandum and State Revenue and Expenditure Budget Draft of 2014).

Comments: There are several earmarked revenue in Indonesia, for example the 0.5% from oil income for education and mandatory investment from profit sharing by SOE. However neither of these are presented in EBP.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: A large share of "other non-tax revenue" is typically ear marked for the ministry or institution that collects it - however, this is not made explicit in the EBP.

047. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for the budget year?

A. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, along with a narrative discussion.

B. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, but a narrative discussion is not included.

C. Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for the budget year is presented.

D. No, information on the link between the budget and the government's stated policy goals for the budget year is not presented.

E. Not applicable/other (please comment).

Indonesia
Sources: Very little information on the linkage of government's policy goals and budget are presented throughout EBP Document: "Nota Keuangan dan Rancangan Anggaran Pendapatan Belanja Negara 2014" (Financial Memorandum and State Revenue and Expenditure Budget Draft of 2014). Policy goals for 2014 (both old and new) can be found in matrix 4.1 at page 4-117 to 4-154. No budget implication is defined based on those goals. Narrative information on policy goals can be found in section 4.4 from page 4-68 to 4-115.

Comments: Explanation of government policies existed in several places throughout EBP, however no linkage of government goals with budget can be found. This is probably due to process of budgeting is separate with goal formulation. Example of a few information on this can be found on page 4-98 where the decrease of goods expenditure is due to three new policies which are: 1) Flat policies for operational goods; 2) Minimizing travel and meeting expenses; and 3) Shifting expenditure to a more productive activity.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: d.

Comments: The pre-budget document - the government work plan (RKP) - provides information on the government policies. However, the budget does not create a link between the policy priorities outlined in the RKP. Presidential Regulation no. 39/2013 on the 2014 Government Work Plan (Peraturan Presiden Republik Indonesia Nomor 39 Tahun 2013 tentang Rencana Kerja Pemerintah Tahun 2014) state that the 2014 Government Work Plan (hereinafter RKP) contained the Macroeconomic Framework for 2014 - together with the development priorities, work programme and financing (Article/Pasal 2(1)). Moreover, the 2014 RKP is to be used as guidance by ministries and institutions in formulating their respective 2014 work programmes, and the formulation of the 2014 State Budget (APBN) (Article/Pasal 2(3)). This regulation was signed by the President on 17 May 2013 and published on the website of the Ministry of the State Secretariat (Kementerian Sekretariat Negara) and published as a Republic of Indonesia State Paper (Lembaran Negara Republik Indonesia). The Presidential Regulation was accessed online from http://www.setneg.go.id/index.php?option=com_perundangan&id=3983&task=detail&catid=6&Itemid=42&tahun=2013 (accessed 18 October 2014). Presidential Regulations published on the website of the Ministry of the State Secretariat do not have a specific date stamp on what date they are published. My experience working with the State Secretariat is that these are typically published within a few days (I believe that the State Secretariat has a performance indicator about this, which it publishes in its annual performance report and typically reports 95-100% compliance). This Presidential Regulation is often published on the websites of other government agencies (including the National Development Planning Agency or "Bappenas" which is responsible for preparing the macroeconomic framework). The 2014 RKP is published by Bappenas and the document is uploaded onto its website. The 2014 RKP includes three volumes. Book 1 includes the macroeconomic framework together with themes and development priorities. Book 2 focuses on Sectoral Development Priorities (Buku II: Prioritas Pembangunan Bidang). Book 3 focuses on development plans with a region focus (Buku III: Rencana Pembangunan Berdimensi Keliwayahan). The RKP 2014 published on the website of Bappenas on 7 June 2013. The RKP for 2013 was accessed online from http://www.bappenas.go.id/books/rkp2014/buku1/ (accessed 18 October 2014). At the time that this survey was prepared, and in line with the guidelines to use documents published before 30 June 2014, it should be noted that the pre budget statement for 2015 was already prepared and published. Presidential Regulation no. 43/2014 on the 2015 Government Work Plan (Peraturan Presiden Republik Indonesia Nomor 43 Tahun 2014 tentang Rencana Kerja Pemerintah Tahun 2015). This regulation was signed by the President on 17 May 2013. The RKP for 2015 was published on the Bappenas website with a date stamp of 20 May 2014. The RKP for 2015 was accessed online from http://www.bappenas.go.id/books/rkp2015/buku1/ (accessed 18 October 2014). A direct link to book 1 (the focus of this question) was accessed online from http://www.bappenas.go.id/books/rkp2015/buku1/ (accessed 18 October 2014). A direct link to book 1 (the focus of this question) was accessed online from http://www.bappenas.go.id/books/rkp2015/buku1/ (accessed 18 October 2014). At the time that this survey was prepared, and in line with the guidelines to use documents published before 30 June 2014, it should be noted that the pre budget statement for 2015 was already prepared and published. Presidential Regulation no. 43/2014 on the 2015 Government Work Plan (Peraturan Presiden Republik Indonesia Nomor 43 Tahun 2014 tentang Rencana Kerja Pemerintah Tahun 2015). This regulation was signed by the President on 17 May 2013. The RKP for 2015 was published on the Bappenas website with a date stamp of 20 May 2014. The RKP for 2015 was accessed online from http://www.bappenas.go.id/data-dan-informasi-utama/dokumen-perencanaan-dan-pelaksanaan/rencana-kerja-pemerintah/rkp-2015-tentang-rkp-2015/perpres-no-43-tahun-2014-tentang-rkp-2015/ (accessed 18 October 2014). A direct link to book 1 (the focus of this question) was accessed online from http://www.bappenas.go.id/data-dan-informasi-utama/dokumen-perencanaan-dan-pelaksanaan/rencana-kerja-pemerintah/rkp-2015-tentang-rkp-2015/perpres-no-43-tahun-2014-tentang-rkp-2015/ (accessed 18 October 2014). A direct link to book 1 (the focus of this question) was accessed online from http://www.bappenas.go.id/data-dan-informasi-utama/dokumen-perencanaan-dan-pelaksanaan/rencana-kerja-pemerintah/rkp-2015-tentang-rkp-2015/perpres-no-43-tahun-2014-tentang-rkp-2015/ (accessed 18 October 2014).

RESEARCHER'S RESPONSE

PR is correct to identify the “Rencana Kerja Pemerintah”/RKP (Government Workplan) where information on policy priorities are presented, and that the EBP does not explicitly link their points with RKP. However, the document still presents information on government policies and budgeting, even when the policies mentioned in EBP does not match with RKP. So it is sufficient to answer “C” instead of “D” where no information is available at all.
048. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for a multi-year period (for at least two years beyond the budget year)?

A. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, along with a narrative discussion.

B. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, but a narrative discussion is not included.

C. Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for a multi-year period is presented.

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

E. Not applicable/other (please comment).

Indonesia

D.

Score: 0

Sources: Very little information on linkage of policy goals and budget in multi-year period is presented in EBP Document: “Nota Keuangan dan Rancangan Anggaran Pendapatan Belanja Negara 2014” (Financial Memorandum and State Revenue and Expenditure Budget Draft of 2014). Discussion of this can be found in all section 7.

Comments: Linkage between goals and budget for the budget year is difficult to find, let alone a multi-year period. One example of such linkage is on page 7-30 where it explained that the budget for beyond 2014 increase/decrease based on several policy such as: 1) more government borrowing in 2014; and 2) Decrease of financing activity.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: d.

Comments: The pre-budget document - the government work plan (RKP) - provides information on the government policies. However, the budget does not create a link between the policy priorities outlined in the RKP. The RKP is part of the government's national medium-term development plan (RPJMN). The RPJMN is a fixed and not a rolling plan. The budget does not make an explicit link to the RKP or current RPJMN. The 2014 budget is in the last year of the current RPJMN. Moreover, it is technically impossible for the budget to speak beyond the current administrations policy goals as the next RPJMN has yet to be formulated.

RESEARCHER'S RESPONSE

A narrative on linkage between EBP and policy goals for multi-year period is minimum little as we have described in the answer. Also, as PR suggested, there's no link between government's document for policy: "Rencana Kerja Pemerintah"/RKP (Government Workplan) and "Rencana Pembangunan Jangka Menengah Nasional"/RPJMN (National Mid-Term Development Plan). However, though little and not relevant with RKP and RPJMN, some information still available anyway instead of none. Thus, we answer "C".

IBP COMMENT

Based on additional input provided by the researcher, IBP agrees with the peer reviewer (and researcher) that answer choice "d" is appropriate.
049. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on inputs to be acquired for at least the budget year?

A. Yes, nonfinancial data on inputs to be acquired are provided for each program within all administrative units (or functions).
B. Yes, nonfinancial data on inputs to be acquired are presented for all administrative units (or functions) but not for all (or any) programs.
C. Yes, nonfinancial data on inputs to be acquired are presented for some programs and/or some administrative units (or functions).
D. No, nonfinancial data on inputs to be acquired are not presented.
E. Not applicable/other (please comment).

Indonesia

D. Score: 0

Sources: Very little to no nonfinancial data on inputs are presented in EBP Document: “Nota Keuangan dan Rancangan Anggaran Pendapatan Belanja Negara 2014” (Financial Memorandum and State Revenue and Expenditure Budget Draft of 2014).

Comments: Non-financial data presented in EBP are mostly related to macroeconomic assumptions, specifically in growth such as explained in table 2.2 page 2-19 about benefactor of economic growth and sectors of economic growth. Some non-financial inputs can also be found in the narrative section of 2014 expenditure in section 4.4. For example, in page 4-82 mention the number of students to receive subsidy 2014. However, such information is not a complete data and therefore can not considered as an appropriate non-financial data required to decide budgeting.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

050. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on results (in terms of outputs or outcomes) for at least the budget year?

A. Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).
B. Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.
C. Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).
D. No, nonfinancial data on results are not presented.
E. Not applicable/other (please comment).

Indonesia

B. Score: 67
Sources: Non-financial data on output and outcome is presented in EBP Document: “Nota Keuangan dan Rancangan Anggaran Pendapatan Belanja Negara 2014” (Financial Memorandum and State Revenue and Expenditure Budget Draft of 2014). This is presented in narrative form in section 4.4 from page 4-68 to 4-154. Specifically, such non-financial data on output can be seen in matrix 4.1 from page 4-117 to 4-154.

Comments: There are nonfinancial data presented, specifically in matrix 4.1 as indicators and output for every program in administrative category.

PEER REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: b.
Comments: Table 4.1 does not include all government programmes.

RESEARCHER’S RESPONSE
We agree with PR’s comment. The answer should be "B". Non-financial data on results presented in section 4.4 and matrix 4.1 does not show for all programs.

051. Are performance targets assigned to nonfinancial data on results in the Executive’s Budget Proposal or any supporting budget documentation?

A. Yes, performance targets are assigned to all nonfinancial data on results.
B. Yes, performance targets are assigned to most nonfinancial data on results.
C. Yes, performance targets are assigned to some nonfinancial data on results.
D. No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.
E. Not applicable/other (please comment).

Indonesia
A.
Score: 100

Sources: Performance target are assigned to nonfinancial data in EBP Document: “Nota Keuangan dan Rancangan Anggaran Pendapatan Belanja Negara 2014” (Financial Memorandum and State Revenue and Expenditure Budget Draft of 2014). Performance target and its non-financial data can be seen in section 4.4, specifically in matrix 4.1 from page 4-117 to 4-154.

Comments: EBP 2014 provides a full program matrix, complete with output targets and outcomes in matrix 4.1. This matrix covers all 86 ministry/agency and present both output target and performance outcome.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
052. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations in at least the budget year?

A. Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, along with a narrative discussion.

B. Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, but a narrative discussion is not included.

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

D. No, estimates of policies that are intended to benefit directly the country's most impoverished populations are not presented.

E. Not applicable/other (please comment).

Indonesia

C.

Score: 33


Comments: Different than in OBS 2012, in EBP 2014, the government does not provide any specific section dedicated to address problems for the impoverished populations. However, information on Social Aid as subcategory of economic classification explains some programs directed to impoverished population. For the 2014 EBP, this information is presented in page 4-108 to 4-112. While Social Aid expenditure for previous years can be seen in page 4-55 to 4-57 and summarized in table 4.6 of page 4-57.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

053. Does the executive release to the public its timetable for formulating the Executive's Budget Proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation)?

A. Yes, a detailed timetable is released to the public.

B. Yes, a timetable is released, but some details are excluded.

C. Yes, a timetable is released, but it lacks important details.

D. No, a timetable is not issued to the public.
Indonesia

D.
Score: 0

Sources: The timetable to formulating the Executive's Budget Proposal was not made available to the public.

Comments: Different than in OBS 2012, no timetable is now released through ministerial decree. Progress of budget formulating can only be followed after it is happening in several process at the media. A rough timetable was scheduled in Government Regulation No. 90 Year 2010. However, a precise timetable for 2014 budget process was not released as they used to release it. The timetable was presented at the Citizens Budget though. Unfortunately, the CB was released after the budget was enacted.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

Section 3. Comprehensiveness of Other Key Budget Documents

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

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

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

D. No, information related to the macroeconomic forecast is not presented.

E. Not applicable/other (please comment).

Indonesia

D.
Score: 0

Sources: Pre-Budget Statement of 2015 was not published.

PEER REVIEWER
Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: Presidential Regulation no. 39/2013 on the 2014 Government Work Plan (Peraturan Presiden Republik Indonesia Nomor 39 Tahun 2013 tentang Rencana Kerja Pemerintah Tahun 2014) state that the 2014 Government Work Plan (hereinafter RKP) contained the Macroeconomic Framework for 2014 - together with the development priorities, work programme and financing (Article/Pasal 2(1)).
Moreover, the 2014 RKP is to be used as guidance by ministries and institutions in formulating their respective 2014 work programmes, and the formulation of the 2014 State Budget (APBN) (Article/Pasal 2(3)). This regulation was signed by the President on 17 May 2013 and published on the website of the Ministry of the State Secretariat (Kementerian Sekretariat Negara) and published as a Republic of Indonesia State Paper (Lembaran Negara Republik Indonesia). The Presidential Regulation was accessed online from http://www.setneg.go.id/index.php?option=com_perundangan&id=3983&task=detail&catid=6&Itemid=42&tahun=2013 (accessed 18 October 2014). Presidential Regulations published on the website of the Ministry of the State Secretariat do not have a specific date stamp on what date they are published. My experience working with the State Secretariat is that these are typically published within a few days (I believe that the State Secretariat has a performance indicator about this, which it publishes in its annual performance report and typically reports 95-100% compliance). This Presidential Regulation is often published on the websites of other government agencies (including the National Development Planning Agency or "Bappenas" which is responsible for preparing the macroeconomic framework). The 2014 RKP is published by Bappenas and the document is uploaded onto its website. The 2014 RKP includes three volumes. Book 1 includes the macroeconomic framework together with themes and development priorities. Book 2 focuses on Sectoral Development Priorities (Buku II: Prioritas Pembangunan Bidang). Book 3 focuses on development plans with a region focus (Buku III: Rencana Pembangunan Berdimensi Keliwayahan). The RKP 2014 published on the website of Bappenas on 7 June 2013. The RKP for 2013 was accessed online from http://www.bappenas.go.id/berita-dan-siaran-pers/kegiatan-utama/3804-presiden-ri-sahkan-perpres-no-39-tahun-2013-tentang-rkp-tahun-2014/?&kid=1413620609 (accessed 18 October 2014). A direct link to book 1 (the focus of this question) was accessed online from http://www.bappenas.go.id/books/rkp2014/buku1/ (accessed 18 October 2014). At the time that this survey was prepared, and in line with the guidelines to use documents published before 30 June 2014, it should be noted that the pre budget statement for 2015 was already prepared and published. Presidential Regulation no. 43/2014 on the 2015 Government Work Plan (Peraturan Presiden Republik Indonesia Nomor 43 Tahun 2014 tentang Rencana Kerja Pemerintah Tahun 2015). This regulation was signed by the President on 17 May 2013. The RKP for 2015 was published on the Bappenas website with a date stamp of 20 May 2014. The RKP for 2015 was accessed online from http://www.bappenas.go.id/data-dan-informasi-utama/dokumen-perencanaan-dan-pelaksanaan/rencana-kerja-pemerintah/rkp-2015-tentang-rkp-2015/perpres-no-43-tahun-2014-tentang-rkp-2015/ (accessed 18 October 2014). A direct link to book 1 (the focus of this question) was accessed online from http://www.bappenas.go.id/books/rkp2015/buku1/ (accessed 18 October 2014). Focusing on Book 1 of 2014 RKP: the book includes a discussion on the 2014 macroeconomic framework (chapter 3). Table 3.1 includes forecast economic growth, domestic consumption (broken down by individuals and government), gross capital accumulation, exports of goods and services, imports of goods and services) and domestic production (agriculture, mining, electricity-gas-clean water, construction, trade-hotel-restaurant, finance-leasing-business, etc.), inflation, unemployment, poverty. This is accompanied by a discussion of the forecast in the body of the report (chapter 3.2)

RESEARCHER’S RESPONSE

We stand by our answer. We believe that "Rencana Kerja Pemerintah/RKP" (Government Workplan) of 2014 is not a Pre-Budget Statement as required by the guidelines.

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055. Does the Pre-Budget Statement present information on the government’s expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)

A. Yes, information beyond the core elements is presented for the government’s expenditure policies and priorities.

B. Yes, the core information is presented for the government’s expenditure policies and priorities.

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

D. No, information related to the government’s expenditure policies and priorities is not presented.

E. Not applicable/other (please comment).

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Indonesia
**Sources:** Pre-Budget Statement of 2015 was not published.

**PEER REVIEWER**

**Opinion:** No, I do not agree with the score.

**Suggested Answer:**

**Comments:** Presidential Regulation no. 39/2013 on the 2014 Government Work Plan (Peraturan Presiden Republik Indonesia Nomor 39 Tahun 2013 tentang Rencana Kerja Pemerintah Tahun 2014) state that the 2014 Government Work Plan (hereinafter RKP) contained the Macroeconomic Framework for 2014 - together with the development priorities, work programme and financing (Article/Pasal 2(1)).

Moreover, the 2014 RKP is to be used as guidance by ministries and institutions in formulating their respective 2014 work programmes, and the formulation of the 2014 State Budget (APBN) (Article/Pasal 2(3)). This regulation was signed by the President on 17 May 2013 and published on the website of the Ministry of the State Secretariat (Kementerian Sekretariat Negara) and published as a Republic of Indonesia State Paper (Lembaran Negara Republik Indonesia). The Presidential Regulation was accessed online from http://www.setneg.go.id/index.php?option=com_perundangan&id=3983&task=detail&catid=6&Itemid=42&tahun=2013 (accessed 18 October 2014). Presidential Regulations published on the website of the Ministry of the State Secretariat do not have a specific date stamp on what date they are published. My experience working with the State Secretariat is that these are typically published within a few days (I believe that the State Secretariat has a performance indicator about this, which it publishes in its annual performance report and typically reports 95-100% compliance). This Presidential Regulation is often published on the websites of other government agencies (including the National Development Planning Agency or "Bappenas" which is responsible for preparing the macroeconomic framework). The 2014 RKP is published by Bappenas and the document is uploaded onto its website. The 2014 RKP includes three volumes. Book 1 includes the macroeconomic framework together with themes and development priorities. Book 2 focuses on Sectoral Development Priorities (Buku II: Prioritas Pembangunan Bidang). Book 3 focuses on development plans with a region focus (Buku III: Rencana Pembangunan Berdimensi Keliwayahan). The RKP 2014 published on the website of Bappenas on 7 June 2013. The RKP for 2013 was accessed online from http://www.bappenas.go.id/berita-dan-siaran-pers/kegiatan-utama/3804-presiden-ri-sahkan-perpres-no-39-tahun-2013-tentang-rkp-tahun-2014/?&kid=1413620609 (accessed 18 October 2014). A direct link to book 1 (the focus of this question) was accessed online from http://www.bappenas.go.id/books/rkp2014/buku1/ (accessed 18 October 2014). At the time that this survey was prepared, and in line with the guidelines to use documents published before 30 June 2014, it should be noted that the pre budget statement for 2015 was already prepared and published. Presidential Regulation no. 43/2014 on the 2015 Government Work Plan (Peraturan Presiden Republik Indonesia Nomor 43 Tahun 2014 tentang Rencana Kerja Pemerintah Tahun 2015). This regulation was signed by the President on 17 May 2013. The RKP for 2015 was published on the Bappenas website with a date stamp of 20 May 2014. The RKP for 2015 was accessed online from http://www.bappenas.go.id/data-dan-informasi-utama/dokumen-perencanaan-dan-pelaksanaan/rencana-kerja-pemerintah/2015-tentang-rkp-2015/perpres-no-43-tahun-2014-tentang-rkp-2015/ (accessed 18 October 2014). A direct link to book 1 (the focus of this question) was accessed online from http://www.bappenas.go.id/books/rkp2015/buku1/ (accessed 18 October 2014). Focusing on the RKP 2014, Book 1, Chapter 3.2.8 focuses on the broad assumptions for revenue and expenditure, deficit and debt. Chapter 4 focuses on development priorities and strategic issues in the broad sense, Chapter 5 discusses 2014 national development priorities and Chapter 6 discusses financing the government's development plan. Books 2 and 3 provide more detailed information at sectoral and regional levels respectively. The annexes to Book 2 include indicative ceilings by programmes - not ministries - (http://www.bappenas.go.id/books/rkp2014/matrik_buku2_2.2b/?&kid=1414072368#/2) and the performance indicators (http://www.bappenas.go.id/books/rkp2014/matrik_buku2_2.2a/?&kid=1414072368#/0).

**RESEARCHER'S RESPONSE**

We stand by our answer. We believe that "Rencana Kerja Pemerintah/RKP" (Government Workplan) of 2014 is not a Pre-Budget Statement as required by the guidelines.

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056. Does the Pre-Budget Statement present information on the government's revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)
A. Yes, information beyond the core elements is presented for the government’s revenue policies and priorities.

B. Yes, the core information is presented for the government’s revenue policies and priorities.

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

D. No, information related to the government’s revenue policies and priorities is not presented.

E. Not applicable/other (please comment).

Indonesia

Score: 0

Sources: Pre-Budget Statement of 2015 was not published.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: Presidential Regulation no. 39/2013 on the 2014 Government Work Plan (Peraturan Presiden Republik Indonesia Nomor 39 Tahun 2013 tentang Rencana Kerja Pemerintah Tahun 2014) state that the 2014 Government Work Plan (hereinafter RKP) contained the Macroeconomic Framework for 2014 - together with the development priorities, work programme and financing (Article/Pasal 2(1)). Moreover, the 2014 RKP is to be used as guidance by ministries and institutions in formulating their respective 2014 work programmes, and the formulation of the 2014 State Budget (APBN) (Article/Pasal 2(3)). This regulation was signed by the President on 17 May 2013 and published on the website of the Ministry of the State Secretariat (Kementerian Sekretariat Negara) and published as a Republic of Indonesia State Paper (Lembaran Negara Republik Indonesia). The Presidential Regulation was accessed online from http://www.setneg.go.id//index.php?option=com_perundangan&id=3983&task=detail&catid=6&itemid=42&tahun=2013 (accessed 18 October 2014). Presidential Regulations published on the website of the Ministry of the State Secretariat do not have a specific date stamp on what date they are published. My experience working with the State Secretariat is that these are typically published within a few days (I believe that the State Secretariat has a performance indicator about this, which it publishes in its annual performance report and typically reports 95-100% compliance). This Presidential Regulation is often published on the websites of other government agencies (including the National Development Planning Agency or “Bappenas” which is responsible for preparing the macroeconomic framework). The 2014 RKP is published by Bappenas and the document is uploaded onto its website. The 2014 RKP includes three volumes. Book 1 includes the macroeconomic framework together with themes and development priorities. Book 2 focuses on Sectoral Development Priorities (Buku II: Prioritas Pembangunan Bidang). Book 3 focuses on development plans with a region focus (Buku III: Rencana Pembangunan Berdimensi Keliwayahan). The RKP 2014 published on the website of Bappenas on 7 June 2013. The RKP for 2013 was accessed online from http://www.bappenas.go.id/berita-dan-siaran-pers/kegiatan-utama/3804-presiden-ri-sahkan-perpres-no-39-tahun-2013-tentang-rkp-tahun-2014/?&kid=1413620609 (accessed 18 October 2014). A direct link to book 1 (the focus of this question) was accessed online from http://www.bappenas.go.id/books/rkp2014/buku1/ (accessed 18 October 2014). At the time that this survey was prepared, and in line with the guidelines to use documents published before 30 June 2014, it should be noted that the pre budget statement for 2015 was already prepared and published. Presidential Regulation no. 43/2014 on the 2015 Government Work Plan (Peraturan Presiden Republik Indonesia Nomor 43 Tahun 2014 tentang Rencana Kerja Pemerintah Tahun 2015). This regulation was signed by the President on 17 May 2013. The RKP for 2015 was published on the Bappenas website with a date stamp of 20 May 2014. The RKP for 2015 was accessed online from http://www.bappenas.go.id/data-dan-informasi-utama/dokumen-perencanaan-dan-pelaksanaan/rencana-kerja-pemerintah/rkp-2014-tentang-rkp-2015/perpres-no-43-tahun-2014-tentang-rkp-2015/ (accessed 18 October 2014). A direct link to book 1 (the focus of this question) was accessed online from http://www.bappenas.go.id/books/rkp2015/buku1/ (accessed 18 October 2014). Focusing on the RKP 2014, Book 1, Chapter 3.2.8 focuses on the broad assumptions for revenue and expenditure, deficit and debt. Revenue estimates are presented at a macro level without any break down by revenue type. However, there is no explicit discussion of the government’s revenue policies for 2014.

RESEARCHER’S RESPONSE

We stand by our answer. We believe that “Rencana Kerja Pemerintah/RKP” (Government Workplan) of 2014 is not a Pre-Budget Statement
057. Does Pre-Budget Statement present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

A. Yes, all three estimates related to government borrowing and debt are presented.
B. Yes, two of the three estimates related to government borrowing and debt are presented.
C. Yes, one of the three estimates related to government borrowing and debt are presented.
D. No, none of the three estimates related to government borrowing and debt are not presented.
E. Not applicable/other (please comment).

Indonesia

D.

Score: 0

Sources: Pre-Budget Statement of 2015 was not published.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: Presidential Regulation no. 39/2013 on the 2014 Government Work Plan (Peraturan Presiden Republik Indonesia Nomor 39 Tahun 2013 tentang Rencana Kerja Pemerintah Tahun 2014) state that the 2014 Government Work Plan (hereinafter RKP) contained the Macroeconomic Framework for 2014 - together with the development priorities, work programme and financing (Article/Pasal 2(1)). Moreover, the 2014 RKP is to be used as guidance by ministries and institutions in formulating their respective 2014 work programmes, and the formulation of the 2014 State Budget (APBN) (Article/Pasal 2(3)). This regulation was signed by the President on 17 May 2013 and published on the website of the Ministry of the State Secretariat (Kementerian Sekretariat Negara) and published as a Republic of Indonesia State Paper (Lembaran Negara Republik Indonesia). The Presidential Regulation was accessed online from http://www.setneg.go.id/index.php?option=com_perundangan&id=3983&task=detail&catid=6&Itemid=42&tahun=2013 (accessed 18 October 2014). Presidential Regulations published on the website of the Ministry of the State Secretariat do not have a specific date stamp on what date they are published. My experience working with the State Secretariat is that these are typically published within a few days (I believe that the State Secretariat has a performance indicator about this, which it publishes in its annual performance report and typically reports 95-100% compliance). This Presidential Regulation is often published on the websites of other government agencies (including the National Development Planning Agency or “Bappenas” which is responsible for preparing the macroeconomic framework). The 2014 RKP is published by Bappenas and the document is uploaded onto its website. The 2014 RKP includes three volumes. Book 1 includes the macroeconomic framework together with themes and development priorities. Book 2 focuses on Sectoral Development Priorities (Buku II: Prioritas Pembangunan Bidang). Book 3 focuses on development plans with a region focus (Buku III: Rencana Pembangunan Berdimensi Keliwayahan). The RKP 2014 published on the website of Bappenas on 7 June 2013. The RKP for 2013 was accessed online from http://www.bappenas.go.id/berita-dan-siaran-pers/kegiatan-utama/3804-presiden-ri-sahkan-perpres-no-39-tahun-2013-tentang-rkp-tahun-2014/?&kid=1413620609 (accessed 18 October 2014). A direct link to book 1 (the focus of this question) was accessed online from http://www.bappenas.go.id/books/rkp2014/buku1/ (accessed 18 October 2014). At the time that this survey was prepared, and in line with the guidelines to use documents published before 30 June 2014, it should be noted that the pre budget statement for 2015 was already prepared and published. Presidential Regulation no. 43/2014 on the 2015 Government Work Plan (Peraturan Presiden Republik Indonesia Nomor 43 Tahun 2014 tentang Rencana Kerja Pemerintah Tahun 2015). This regulation was signed by the President on 17 May 2013. The

**RESEARCHER’S RESPONSE**

We stand by our answer. We believe that "Rencana Kerja Pemerintah/RKP" (Government Workplan) of 2014 is not a Pre-Budget Statement as required by the guidelines.

<table>
<thead>
<tr>
<th>Question</th>
<th>Answer</th>
</tr>
</thead>
<tbody>
<tr>
<td>058. Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?</td>
<td>B. No, multi-year expenditure estimates are not presented.</td>
</tr>
</tbody>
</table>

**Indonesia**

| Score | 0 |

**Sources**: Pre-Budget Statement of 2015 was not published.

**PEER REVIEWER**

**Opinion**: No, I do not agree with the score.

**Suggested Answer**: a.

**Comments**: Presidential Regulation no. 39/2013 on the 2014 Government Work Plan (Peraturan Presiden Republik Indonesia Nomor 39 Tahun 2013 tentang Rencana Kerja Pemerintah Tahun 2014) state that the 2014 Government Work Plan (hereinafter RKP) contained the Macroeconomic Framework for 2014 - together with the development priorities, work programme and financing (Article/Pasal 2(1)). Moreover, the 2014 RKP is to be used as guidance by ministries and institutions in formulating their respective 2014 work programmes, and the formulation of the 2014 State Budget (APBN) (Article/Pasal 2(3)). This regulation was signed by the President on 17 May 2013 and published on the website of the Ministry of the State Secretariat (Kementerian Sekretariat Negara) and published as a Republic of Indonesia State Paper (Lembaran Negara Republik Indonesia). The Presidential Regulation was accessed online from [http://www.setneg.go.id/index.php?option=com_perundangan&id=3983&task=detail&catid=6&Itemid=42&tahun=2013](http://www.setneg.go.id/index.php?option=com_perundangan&id=3983&task=detail&catid=6&Itemid=42&tahun=2013) (accessed 18 October 2014). Presidential Regulations published on the website of the Ministry of the State Secretariat do not have a specific date stamp on what date they are published. My experience working with the State Secretariat is that these are typically published within a few days (I believe that the State Secretariat has a performance indicator about this, which it publishes in its annual performance report and typically reports 95-100% compliance). This Presidential Regulation is often published on the websites of other government agencies (including the National Development Planning Agency or “Bappenas” which is responsible for preparing the macroeconomic framework). The 2014 RKP is published by Bappenas and the document is uploaded onto its website. The 2014 RKP includes three volumes. Book 1 includes the macroeconomic framework together with themes and development priorities. Book 2 focuses on Sectoral Development Priorities (Buku II: Prioritas Pembangunan Bidang). Book 3 focuses on development plans with a region focus (Buku III: Rencana Pembangunan Berdimensi Keliwayahan). The RKP 2014 published on the website of Bappenas on 7 June 2013. The RKP for 2013 was accesssed online from [http://www.bappenas.go.id/berita-dan-siaran-pers/kegiatan-utama/3804-presiden-ri-sahkan-perpres-no-39-tahun-2013-tentang-rkp-tahun-2014/?&kid=1413620609](http://www.bappenas.go.id/berita-dan-siaran-pers/kegiatan-utama/3804-presiden-ri-sahkan-perpres-no-39-tahun-2013-tentang-rkp-tahun-2014/?&kid=1413620609) (accessed 18 October 2014). A direct link to book 1 (the focus of this question) was accessed online from [http://www.bappenas.go.id/books/rkp2013/buku1/](http://www.bappenas.go.id/books/rkp2013/buku1/).
At the time that this survey was prepared, and in line with the guidelines to use documents published before 30 June 2014, it should be noted that the pre budget statement for 2015 was already prepared and published. Presidential Regulation no. 43/2014 on the 2015 Government Work Plan (Peraturan Presiden Republik Indonesia Nomor 43 Tahun 2014 tentang Rencana Kerja Pemerintah Tahun 2015). This regulation was signed by the President on 17 May 2013. The RKP for 2015 was published on the Bappenas website with a date stamp of 20 May 2014. The RKP for 2015 was accessed online from http://www.bappenas.go.id/data-dan-informasi-utama/dokumen-perencanaan-dan-pelaksanaan/rencana-kerja-pemerintah/rkp-2014-tentang-rkp-2015/perpres-no-43-tahun-2014-tentang-rkp-2015/ (accessed 18 October 2014). A direct link to book 1 (the focus of this question) was accessed online from http://www.bappenas.go.id/books/rkp2015/buku1/ (accessed 18 October 2014). These annex to book 2 include indicative ceilings by programmes - not ministries - for the budgeted year plus three out years (http://www.bappenas.go.id/books/rkp2014/matrik_buku2_2.2b/?&kid=1414072368#/2) and the performance indicators (http://www.bappenas.go.id/books/rkp2014/matrik_buku2_2.2a/?&kid=1414072368#/0).

RESEARCHER'S RESPONSE
We stand by our answer. We believe that “Rencana Kerja Pemerintah/RKP” (Government Workplan) of 2014 is not a Pre-Budget Statement as required by the guidelines.

059. Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.

C. Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.

D. No, the Enacted Budget does not present expenditure estimates by any expenditure classification.

E. Not applicable/other (please comment).

Indonesia

A.

Score: 100

Sources: Three expenditure classification is presented in EB Document: “Nota Keuangan dan Anggaran Pendapatan Belanja Negara 2014” (Financial Memorandum and State Revenue and Expenditure Budget of 2014). The narrative of these categorization can be seen in section 4.4 page 4-68 to 4-112. Summary of the narrative can be found in table 4.8 page 4.94-4.95 (administrative classification), table 4.7 page 4-70 (functional classification), and table 4.9 page 4-96 (economic classification). This document can be seen in: http://www.kemenkeu.go.id/sites/default/files/NK%20dan%20APBN%202014%20full_0.pdf The tables can also be found in section “Lampiran” (Attachment) table 6 page 8-10 (administrative classification), table 5 page 5-7 (functional classification), and table 4 page 4 (economic classification)

Comments: As with other years, government always present budget estimates for the three categorization.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
060. Does the Enacted Budget present expenditure estimates for individual programs?

A. Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.
B. Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
C. Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.
D. No, the Enacted Budget does not present expenditure estimates by program.
E. Not applicable/other (please comment).

Indonesia

C. Score: 33

Sources: Budget Programs are not properly presented in EB Document: “Nota Keuangan dan Anggaran Pendapatan Belanja Negara 2014” (Financial Memorandum and State Revenue and Expenditure Budget of 2014). Information on programs for each ministry/agency can be seen throughout section 4.4.2 and in matrix 4.1 from page 4-116 to 4-153. Neither sections present budget information for the programs. However, information on programs as sub-groups of functional classification can be found in section "Lampiran" (Attachment) Table 5 page 5-7. Expenditure presented in that table accounts for all budget.

Comments: Similar with OBS 2012, individual programs performed by each ministry/agency presented matrix 4.1 only shows a fraction of overall programs available (only five programs shown for each agency). These programs are also presented without budget estimation. In another section, sub-groups of functional classification are presented with budget estimates. However, it does not fully reflecting the individual programs meant by the question, therefore, we believe the answer would be "C" as additional detail is provided for functional classification even though the 'real' individual programs are not presented.

PEER REVIEWER

061. Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?

A. Yes, the Enacted Budget presents revenue estimates by category.
B. No, the Enacted Budget does not present revenue estimates by category.
C. Not applicable/other (please comment).

Indonesia

A. Score: 100

Sources: Revenue estimates by category is presented in EB Document: “Nota Keuangan dan Anggaran Pendapatan Belanja Negara 2014” (Financial Memorandum and State Revenue and Expenditure Budget of 2014). The narrative version of this can be seen in section 3.4 from
062. Does the Enacted Budget present individual sources of revenue?

A. Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.

B. Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.

C. Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.

D. No, the Enacted Budget does not present individual sources of revenue.

E. Not applicable/other (please comment).

Indonesia

B. Score: 67

Sources: Individual sources of revenue is presented in EB Document: “Nota Keuangan dan Anggaran Pendapatan Belanja Negara 2014” (Financial Memorandum and State Revenue and Expenditure Budget of 2014). The narrative version of this can be seen in section 3.4 from page 3-26 to 3-41. A summary of this narrative can be seen in table 3.9 in page 3-27 or in section “Lampiran” (Attachment) table 3 page 3.

Comments: Individual sources of revenue are identified in EB. This information can be seen as sub-category in table 3.9 of “Penerimaan perpajakan” (Tax Revenue) and “Penerimaan Negara Bukan pajak” (Non-Tax Revenue). Although individual sources of revenue is identified in EBP, some 25% of non-tax revenue is listed under “PNBP Lainnya” (Other Non-Tax Revenue). It is a fairly large amount of an unidentified revenue item and therefore we concluded that not all of non-tax revenue is identified.

Peer Reviewer

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: Table 3.9 provides break down on non-tax revenue, broken down into natural resources, state-owned enterprise profit, other non-tax revenue and BLU (badan layanan umum or general service agency) revenue. Natural resource revenue is in turn broken down into non-tax revenue from oil and gas and non-oil and gas. Non-tax revenue from oil and gas is further broken down into oil and gas. Non-tax revenue from non-oil and gas is further broken down into coal and minerals, forestry, fisheries and thermal. Other non-tax revenue includes (1) revenue from sale and rent of property, (2) delivery of public services, (3) confiscation of revenue from corruption, (4) court proceedings, (5) fines, etc. These are not always broken down because of they are volatile. Much of this revenue is ear marked or the ministry or institution that collects it. As such, where it is broken down, it is typically broken down by ministry. Table 3.10 breaks presents the non-tax revenue for the largest 7 ministries and institutions (i.e. Ministry of Communications and Informatics, Ministry of Education and Culture, Ministry of Health, Indonesian National Police, National Land Agency, Ministry of Law and Human Rights, Ministry of Transport). These cover approximately 23% of total other non-tax revenue.
063. Does the Enacted Budget present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

A. Yes, all three estimates related to government borrowing and debt are presented.
B. Yes, two of the three estimates related to government borrowing and debt are presented.
C. Yes, one of the three estimates related to government borrowing and debt are presented.
D. No, none of the three estimates related to government borrowing and debt are not presented.
E. Not applicable/other (please comment).

Indonesia

A. Score: 100

Sources: Three estimates on government borrowing and debt are presented in Revenue estimates by category is presented in EB Document: “Nota Keuangan dan Anggaran Pendapatan Belanja Negara 2014” (Financial Memorandum and State Revenue and Expenditure Budget of 2014). The narrative version of this can be seen in section 6.3.2.2 from page 6-34 to 6-41 and in page 4-100 to 4-101. A summary of this narrative can be seen in table 6.20 in page 6-37, table 4.10 in page 4-101, or in section “Lampiran” (Attachment) table 9 page 13.

Comments: Information of government debt and borrowing was scattered in a couple of places and does not seem to have a unified appearance. Estimates of net borrowing can be seen in both table 4.10 and 6.20, while information on total debt outstanding only present in table 4.10. Information on interest payment can be found in table 6.20 and table 9 of “Lampiran” (Attachment), where it is divided between "Pembayaran Cicilan Pokok Utang Luar Negeri" (Interest Payment of Foreign Debt) and "Pembayaran Cicilan Pokok Pinjaman Dalam Negeri" (Initial Payment of Domestic Borrowings). Section discussing on debt should be detailed in section 6, however, more information on government debt and borrowing in fact present in table 4.10.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: Page 4-100 to 4-102 focuses on the payment of debt interest in the budget fiscal year and includes factors that influence debt interest payments. A summary of this is presented in table 4.10 on page 4-101 including a number of factors that influence debt, e.g. exchange rate, 3 month interest rate on treasury notes, total debt burden. It also includes information, for comparison, of the governments debt financing by domestic and foreign sources. Chapter 6 focuses in more detail on the deficit, budget financing and fiscal risk. Chapter 6.3 focuses on the deficit and budget financing for 2014, including both nondebt and not debt financing. Table 6.20 provides a summary of debt financing for 2014 (i.e. new borrowing). Table 9 in the annex provides a summary of budget financing for 2014, in comparison with previous years. Information on the central government's total debt burden at the end of the budget year is not presented in the report. This information in published in a separate report prepared by the Ministry of Finance Debt Management Office.

IBP COMMENT

As the peer reviewer indicated in the first paragraph of the comment that the total debt burden is presented in table 4.10, answer choice “a” is retained.
064. What information is provided in the Citizens Budget? (The core information must include expenditure and revenue totals, the main policy initiatives in the budget, the macroeconomic forecast upon which the budget is based, and contact information for follow-up by citizens.)

A. The Citizens Budget provides information beyond the core elements.
B. The Citizens Budget provides the core information.
C. The Citizens Budget provides information, but it excludes some core elements.
D. The Citizens Budget is not published.
E. Not applicable/other (please comment).

Indonesia

A.

Score: 100

Sources: Information beyond core information is present in the Citizens Budget. Other than the core elements, government also present information on intergovernmental transfer, financing policy, and timetable of budget process for 2014.

Comments: The Citizens Budget was distributed in major newspaper around Indonesia. It is also distributed digitally in pdf form when visiting MoF's website during December 2013 to January 2014.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

065. How is the Citizens Budget disseminated to the public?

A. A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).
B. A Citizens Budget is published by using at least two, but less than three, means of dissemination, but no other dissemination efforts are undertaken by the executive.
C. A Citizens Budget is disseminated only by using one means of dissemination.
D. A Citizens Budget is not published.
E. Not applicable/other (please comment).

Indonesia

B.

Score: 67

Sources: Citizens Budget was distributed through only two media: Printed in major newspaper, and online through visiting MoF’s website.
for a certain duration. After the duration ended, CB of 2014 is now in MoF’s archive as can be seen in [http://www.kemenkeu.go.id/content/infografis-desember-2013](http://www.kemenkeu.go.id/content/infografis-desember-2013). One printed copy of newspaper we found was by Kompas newspaper dated 18 December 2013. No other method we could verify other than the two method.

**Comments:** Citizens budget was released in major newspaper for at least one edition. Different newspaper carry the CB on different date but close to each other in December 2013. CB in MoF’s website appeared as a popup when visiting the front page. After certain time, CB was moved to the database of 2014 budget in MoF. We are unable to pinpoint when exactly the CB was moved from front page. We could not verify other methods of dissemination after interviewing several key person in MoF and UKP4.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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### 066. Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?

- **A.** Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, and these mechanisms are accessible and widely used by the public.

- **B.** Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget; while these mechanisms are accessible they are not widely used by the public.

- **C.** Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, but these mechanisms are not accessible.

- **D.** No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.

- **E.** Not applicable/other (please comment).

**Indonesia**

- **C.**

- **Score:** 33

**Sources:** After interviewing, we found that the UKP4, a presidential advisory task unit was identifying about information for Citizen's Budget during one meeting with OGP Indonesia CSO Core Team in 2013. No other method could be verified to establish mechanism on CB.

**Comments:** Although no formal mechanism was established to find which budget information to present in CB, UKP4 did held a meeting with CSO during one OGP Core Team meeting. It may not be a regular meeting and the information is also informal, however, it should be enough to answer "C" as no other mechanism was performed and only those in the meeting may recall of it.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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### 067. Are “citizens” versions of budget documents published throughout the budget process?

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A. A citizens version of budget documents is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit).

B. A citizens version of budget documents is published for at least two of the four stages of the budget process.

C. A citizens version of budget documents is published for at least one stage of the budget process.

D. No citizens version of budget documents is published.

E. Not applicable/other (please comment).

Indonesia

C.

Score: 33

Sources: Citizens version of budget documents was published in enactment stage only. Citizens Budget cited in http://www.kemenkeu.go.id/content/infografis-desember-2013 was published in December after the budget was enacted. Another citizens version of budget also published for two times only for January 2014 and December 2013 In-Year Report as seen in http://www.kemenkeu.go.id/Data/infografis-realisisi-apbn-ta-2014-30-januari-2014. No other citizens version identify on other stages.

Comments: Citizens' version was published in December 2013 for Enacted Budget 2014 (Enacted Stage), and January 2014 for December 2013 In-Year Report and February 2014 for January In-Year Report 2014 (Execution Stage). However, since CB only released by two out of multiple IYRs, we concluded that it is not sufficient enough to justify that CB was released during execution stage. No other citizens version we could verify after interview a key person in MoF.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

068. Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.

C. Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.

D. No, the In-Year Reports do not present actual expenditures by any expenditure classification.

E. Not applicable/other (please comment).

Indonesia

C.

Score: 33

Sources: Latest IYR can be seen in this portal: http://www.kemenkeu.go.id/katalogdata. In-Year Reports have label "Realisisi APBN TA 2014 per [end of month] 2014 (I-Account)". One example of IYR in April 2014 can be found in this:
IYR is categorized by economic classification only.

**Comments**: In-Year Report was published but not regularly. Initially, In-Year Report was published within a month for each month for 2014, except for IYR for May and June 2014. IYR 2013 also similar, it was not published regularly within a fixed time frame. IYR also only a summary of financial progress up to a certain period. It was only categorized by economic classification.

**PEER REVIEWER**

**Opinion**: Yes, I agree with the score and have no comments to add.

**IBP COMMENT**

No comment.

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**069. Do the In-Year Reports present actual expenditures for individual programs?**

- **A.** Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.
- **B.** Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.
- **C.** Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.
- **D.** No, the In-Year Reports do not present actual expenditures by program.
- **E.** Not applicable/other (please comment).

**Indonesia**

- **Score**: 0

**Sources**: Latest IYR can be seen in this portal: [http://www.kemenkeu.go.id/katalogdata](http://www.kemenkeu.go.id/katalogdata). In-Year Reports have label “Realisasi APBN TA 2014 per [end of month] 2014 (I-Account)”. One example of IYR in April 2014 can be found in this: [http://www.kemenkeu.go.id/sites/default/files/I%20Account%20APBN%20300414.pdf](http://www.kemenkeu.go.id/sites/default/files/I%20Account%20APBN%20300414.pdf)

**Comments**: IYR also only a summary of financial progress up to a certain period. It does not show any programs.

**PEER REVIEWER**

**Opinion**: Yes, I agree with the score and have no comments to add.

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**070. Do the In-Year Reports compare actual year-to-date expenditures with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?**

- **A.** Yes, comparisons are made for expenditures presented in the In-Year Reports.
- **B.** No, comparisons are not made for expenditures presented in the In-Year Reports.
- **C.** Not applicable/other (please comment).
Indonesia

A.

Score: 100

Sources: Latest IYR can be seen in this portal: http://www.kemenkeu.go.id/katalogdata. In-Year Reports have label "Realisasi APBN TA 2014 per [end of month] 2014 (I-Account)". One example of IYR in April 2014 can be found in this: http://www.kemenkeu.go.id/sites/default/files/I%20Account%20APBN%20300414.pdf

Comments: Within the link of April 2014's IYR, original enactment level is shown in column labeled "APBN" (State Budget).

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

IBP COMMENT

No comment.

071. Do In-Year Reports present actual revenue by category (such as tax and non-tax)?

A. Yes, In-Year Reports present actual revenue by category.

B. No, In-Year Reports do not present actual revenue by category.

C. Not applicable/other (please comment).

Indonesia

A.

Score: 100

Sources: Latest IYR can be seen in this portal: http://www.kemenkeu.go.id/katalogdata. In-Year Reports have label "Realisasi APBN TA 2014 per [end of month] 2014 (I-Account)". One example of IYR in April 2014 can be found in this: http://www.kemenkeu.go.id/sites/default/files/I%20Account%20APBN%20300414.pdf

Comments: In the link of IYR above, category of revenue is presented. It is a labeled "Penerimaan Perpajakan" (Tax Revenue) and "Penerimaan Negara Bukan Pajak" (Non-Tax revenue).

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

IBP COMMENT

No comment.

072. Do In-Year Reports present the individual sources of revenue for actual revenues collected?
A. Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.

B. Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.

C. Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.

D. No, In-Year Reports do not present individual sources of actual revenue.

E. Not applicable/other (please comment).

Indonesia

B. Score: 67

Sources: Latest IYR can be seen in this portal: http://www.kemenkeu.go.id/katalogdata. In-Year Reports have label “Realisasi APBN TA 2014 per [end of month] 2014 (I-Account)”. One example of IYR in April 2014 can be found in this: http://www.kemenkeu.go.id/sites/default/files/I%20Account%20APBN%20300414.pdf

Comments: Individual sources of revenue is presented in IYR as sub-categories. However, the total proportion of "Other" categories in tax and non-tax category ("Pajak Lainnya" and “PNBP Lainnya”) compared with total revenue (Pendapatan dan Hibah”) is increasing by each month of IYR 2014. The proportion for January 2014, April 2014 and June 2014 (end of survey time) is around 5%. Because of this, we concluded that such proportion is less than ideal, therefore answer “B” is sufficient.

PEER REVIEWER

073. Do the In-Year Reports compare actual year-to-date revenues with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

A. Yes, comparisons are made for revenues presented in the In-Year Reports.

B. No, comparisons are not made for revenues presented in the In-Year Reports.

C. Not applicable/other (please comment).

Indonesia

A. Score: 100

Sources: Latest IYR can be seen in this portal: http://www.kemenkeu.go.id/katalogdata. In-Year Reports have label “Realisasi APBN TA 2014 per [end of month] 2014 (I-Account)”. One example of IYR in April 2014 can be found in this: http://www.kemenkeu.go.id/sites/default/files/I%20Account%20APBN%20300414.pdf
**Comments**: Comparison with the enacted level can be seen in IYR. The enacted level is a column labeled "APBN" (State Budget).

**PEER REVIEWER**

**Opinion**: Yes, I agree with the score and have no comments to add.

**IBP COMMENT**

No comment.

074. Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing; the total debt outstanding; and interest payments?

A. Yes, all three estimates related to government borrowing and debt are presented.
B. Yes, two of the three estimates related to government borrowing and debt are presented.
C. Yes, one of the three estimates related to government borrowing and debt are presented.
D. No, none of the three estimates related to government borrowing and debt are not presented.
E. Not applicable/other (please comment).

**Indonesia**

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

**Score**: 100

**Sources**: Latest IYR can be seen in this portal: [http://www.kemenkeu.go.id/katalogdata](http://www.kemenkeu.go.id/katalogdata). In-Year Reports have label "Realisasi APBN TA 2014 per [end of month] 2014 (I-Account)". One example of IYR in April 2014 can be found in this: [http://www.kemenkeu.go.id/sites/default/files/I%20Account%20APBN%20300414.pdf](http://www.kemenkeu.go.id/sites/default/files/I%20Account%20APBN%20300414.pdf)

**Comments**: Information on debt and borrowing appear under item "Pembiayaan" (Financing) and "Pembayaran Kewajiban Utang" (Debt Payment Obligation). However, only interest payment up to the point of the report is identified in the document, although the term used for interest payment is different than how it is used in other budget documents. Interest payment is normally termed "Cicilan Bunga Utang" instead of the ambiguous term of "Pembayaran Kewajiban Utang" as it appeared in this document. Net new borrowing is also not easily identified in the document. Only net new borrowing from government bonds ("Surat Berharga Negara") is easily identified in these document, while net new foreign and domestic borrowing is not identifiable in the document.

**PEER REVIEWER**

**Opinion**: No, I do not agree with the score.

**Suggested Answer**: b.

**Comments**: The document includes - the amount of net new borrowing so far during the year with items - Surat Berharga Negara (government bonds, that is reported as net), Pinjaman Dalam Negeri (domestic borrowing, that is reported as net) and Pembiayaan Luar Negeri (foreign financing, that is reported as net). - the interest payments to-date on the outstanding debt - "Pembayaran Kewajiban Utang".

**RESEARCHER'S RESPONSE**

The IYR document does not explicitly present the amount of all net new borrowing so far during the year. As PR cited, there are several net new borrowing mentioned in the table. However, there's no indication that the amount is the total amount of net new borrowing.

**IBP COMMENT**
IBP would accept answer choice “a” for this question as the IYR cited by the researcher includes interest payments and the deficit, a proxy for new net borrowing. Additionally, the report cited by the researcher includes the total debt outstanding.

075. Do In-Year Reports present information related to the composition of the total actual debt outstanding? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

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

B. Yes, the core information is presented for the composition of the total actual debt outstanding.

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

D. No, information related to composition of total actual debt outstanding is not presented.

E. Not applicable/other (please comment).

Indonesia

B. Score: 67

Sources: Latest IYR can be seen in this portal: [http://www.kemenkeu.go.id/katalogdata](http://www.kemenkeu.go.id/katalogdata). In-Year Reports have label “Realisasi APBN TA 2014 per [end of month] 2014 (I-Account)”. One example of IYR in April 2014 can be found in this: [http://www.kemenkeu.go.id/sites/default/files/I%20Account%20APBN%20300414.pdf](http://www.kemenkeu.go.id/sites/default/files/I%20Account%20APBN%20300414.pdf) Only source of debt is identified within the document.

Comments: In IYR, only source of debt is identified in the document. It is identified under "Pembayaran Kewajiban Utang" or Interest Payment and "Pembiayaan" (Financing) with label "Pinjaman Dalam Negeri" for domestic borrowing and "Penarikan Pinjaman Luar Negeri" for foreign borrowing.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: e.

Comments: The Ministry of Finance publishes a separate monthly report on the profile of government debt, [http://www.djpu.kemenkeu.go.id/index.php/page/load/23](http://www.djpu.kemenkeu.go.id/index.php/page/load/23) (example of June 2014, accessed on 18 October 2014). These reports include information on the realization of debt for the year to date compared with the budget, domestic vs foreign debt, maturity profile, interest rates. It also includes denomination of debt, debt trends, bench-marking debt to other countries, evolution of debt risk (interest rate, exchange rate, debt maturity), etc.

RESEARCHER’S RESPONSE

The document cited by PR is a different document produced by different sub-directorate of Ministry of Finance and is not part of IYR document mentioned in table 1 and 2.

IBP COMMENT

For cross country consistency, IBP would accept the report cited by the Peer Reviewer in answering this question. The report includes information on the maturity profile, interest rate, and information beyond the core, such as breakdown of loans by creditor. Thus, IBP would accept answer choice “b” for this question.
076. Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?

A. Yes, the estimates for the macroeconomic forecast have been updated, and an explanation of all of the differences between the original and updated forecasts is presented.

B. Yes, the estimates for macroeconomic forecast have been updated, and an explanation of some of the differences between the original and updated forecasts is presented.

C. Yes, the estimates for macroeconomic forecast have been updated, but an explanation of the differences between the original and updated forecast is not presented.

D. No, the estimates for macroeconomic forecast have not been updated.

E. Not applicable/other (please comment).

Indonesia

A. Score: 100

Sources: Estimates of macroeconomic forecast has been updated as can be seen in Mid-Year Review: "Laporan Pemerintah tentang Pelaksanaan Anggaran Pendapatan dan Belanja Negara Semester Pertama Tahun Anggaran 2013" (Government Report on Implementation of State Expenditure and Revenue in First Semester of 2013). The narrative can be found in section 2.3 from page 2-11 to 2-16. A summary table can be found in table 1.1 page 1-4. This document can be found online in: http://www.kemenkeu.go.id/en/Publikasi/laporan-semester-i-pelaksanaan-apbn-ta-2013

Comments: All section 2 is dedicated on explaining the progress of macroeconomic forecast since the beginning of 2013 and also the forecast ('prognosis' as it is called in the document) for the next semester.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

077. Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?

A. Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.

B. Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.

C. Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.

D. No, expenditure estimates have not been updated.

E. Not applicable/other (please comment).

Indonesia
B.

Score: 67

Sources: Updated expenditure can be found in Mid-Year Review: “Laporan Pemerintah tentang Pelaksanaan Anggaran Pendapatan dan Belanja Negara Semester Pertama Tahun Anggaran 2013” (Government Report on Implementation of State Expenditure and Revenue in First Semester of 2013). Narrative of this can be found in section 4.3 from page 4-29 to 4-49. The summary tables can be found in table 4.5 (economic classification), table 4.8 (administration classification). This document can be found online in:

Comments: The narrative section on why the expenditure estimates are updated have very little information. Only section 4.3.1 produce little statement of a budget item to be increasing or decreasing. Explanation on differences of estimates based on administrative classification is not presented in narrative of section 4.3.2.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

078. Does the Mid-Year Review of the budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
B. Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.
C. Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.
D. No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.
E. Not applicable/other (please comment).

Indonesia

B.

Score: 67

Sources: Only two of three classifications can be found in Mid-Year Review: “Laporan Pemerintah tentang Pelaksanaan Anggaran Pendapatan dan Belanja Negara Semester Pertama Tahun Anggaran 2013” (Government Report on Implementation of State Expenditure and Revenue in First Semester of 2013). This information can be found in section 4.3 from page 4-29 to 4-48. Narrative of expenditure by economic can be found in section 4.3.1 from page 4-29 to 4-36 (and table 4.1), by administrative in section 4.3.2 from page 4-36 to 4-48 with a summary table in table 4.8 page 4-47 to 4-48. This document can be found online in:

Comments: For Mid-Year Review 2014, only two of three classification produced in the the document. Classification of expenditure by function is not present in any of the document.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
079. Does the Mid-Year Review of the budget present expenditure estimates for individual programs?

A. Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.

B. Yes, the Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.

C. Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.

D. No, the Mid-Year Review does not present expenditure estimates by program.

E. Not applicable/other (please comment).

Indonesia

Score: 0

Sources: No program level detail presented in Mid-Year Review: "Laporan Pemerintah tentang Pelaksanaan Anggaran Pendapatan dan Belanja Negara Semester Pertama Tahun Anggaran 2013" (Government Report on Implementation of State Expenditure and Revenue in First Semester of 2013) This document can be found online in: http://www.kemenkeu.go.id/en/Publikasi/laporan-semester-i-pelaksanaan-apbn-ta-2013

Comments: Although programs can be found in the narrative section of section 4, only main programs are explained with no financial number attached to it. A sub group of functional classification can be used as 'program' level as was the case for EBP and EB. However, for MYR 2014, no functional classification is presented.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

080. Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?

A. Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.

B. Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.

C. Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.

D. No, revenue estimates have not been updated.

E. Not applicable/other (please comment).

Indonesia

Score: 100
Sources: Updated revenues for the current budget year can be found in Mid-Year Review: "Laporan Pemerintah tentang Pelaksanaan Anggaran Pendapatan dan Belanja Negara Semester Pertama Tahun Anggaran 2013" (Government Report on Implementation of State Expenditure and Revenue in First Semester of 2013). This information is presented in section 3.2 from page 3-2 to 3-11, with the summary table in table 3.3 at page 3-12. This document can be found online in: http://www.kemenkeu.go.id/en/Publikasi/laporan-semester-i-pelaksanaan-apbn-ta-2013

Comments: Development of the realized budget can be found heavily in section 3. The narrative also explains in detail on why it increases or decreases.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

081. Does the Mid-Year Review of the budget present revenue estimates by category (such as tax and non-tax)?

A. Yes, the Mid-Year Review presents revenue estimates by category.
B. No, the Mid-Year Review does not present revenue estimates by category.
C. Not applicable/other (please comment).

Indonesia

A.

Score: 100

Sources: Revenue is presented in category as can be seen in Mid-Year Review: "Laporan Pemerintah tentang Pelaksanaan Anggaran Pendapatan dan Belanja Negara Semester Pertama Tahun Anggaran 2013" (Government Report on Implementation of State Expenditure and Revenue in First Semester of 2013). A summary of this table can be seen in table 3.3 at page 3-12. This document can be found online in: http://www.kemenkeu.go.id/en/Publikasi/laporan-semester-i-pelaksanaan-apbn-ta-2013

Comments: Table 3.3 at page 3.12 shows that revenue presented is categorized. Tax Revenue can be seen in item "Penerimaan Perpajakan", while non-tax revenue can be found in item "Penerimaan Negara Bukan Pajak". Another category of revenue presented is "Hibah" (Grants).

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

082. Does the Mid-Year Review of the budget present individual sources of revenue?

A. Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.
B. Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
C. Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.
D. No, the Mid-Year Review does not present individual sources of revenue.
Indonesia

A.

Score: 100

Sources: Individual sources of revenue can be found in Mid-Year Review: "Laporan Pemerintah tentang Pelaksanaan Anggaran Pendapatan dan Belanja Negara Semester Pertama Tahun Anggaran 2013" (Government Report on Implementation of State Expenditure and Revenue in First Semester of 2013). The summary of this can be found in table 3.3 at page 3-12. This document can be found online in: http://www.kemenkeu.go.id/en/Publikasi/laporan-semester-i-pelaksanaan-apbn-ta-2013

Comments: Similar with answer from Question 82, the table is presenting individual sources of revenue as a subcategory of tax, non tax, and grant. However, the category of "others" in Non-Tax Revenue constitute of about more than 21% of the total non-tax revenue (roughly a little more than 5% out of total revenue). No details on revenue from Grants shown in the document as well. This is enough as proof that answer "B" is better for this question.

Peer Reviewer

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: mid year reporting reports all revenue, but does not present it at the level of detail (in sub categories) as is done in the executive's budget proposal and approved budget in the summary table. However, the following tables and text discuss the categories individually. For example, in the mid year reporting, non-tax revenue is broken down into natural resources, state-owned enterprise profit, other non-tax revenue and BLU (badan layanan umum or general service agency) revenue. Natural resource revenue is in tern broken down into non-tax revenue from oil and gas and non-oil and gas. This is different to the level of break down in the budget document, namely: non-tax revenue, broken down into natural resources, state-owned enterprise profit, other non-tax revenue and BLU revenue; Natural resource revenue into non-tax revenue from oil and gas and non-oil and gas; Non-tax revenue from oil and gas into oil and gas; Non-tax revenue from non-oil and gas into coal and minerals, forestry, fisheries and thermal. However, Figure / Grafik 3.1 includes a break down of other non-tax revenue for the mid year reporting. It shows that 39.9% is from the management and sale of government assets, 36.6% is from services, 8.0% in from interest, 0.5% is from the courts 3.1% is from education, 0.8% is from seized proceeds from corruption, 2.2% is from fines and 19.0% is from other.

Researcher's Response

We agree with PR's comments on for a detailed breakdown of "others" category. Also adding on PR's comments, the "others" category for tax is explained in page 3-5 to 3-6 with representation in Graph 3.6. While detailed breakdown of the "others" category in non-tax can be found in page 3-10 with representation in Graph 3.11. However, we still believe that the answer is "B" as individual sources is still not identified for Grants.

IBP Comment

Based on the additional information provided by the peer reviewer, IBP would accept answer choice "a" for this question.

083. Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?

A. Yes, estimates of government borrowing and debt have been updated, and information on all of the differences between the original and updated estimates is presented.

B. Yes, estimates of government borrowing and debt have been updated, and information on some of the differences between the original and updated estimates is presented.
C. Yes, estimates of government borrowing and debt have been updated, but information on the differences between the original and updated estimates is not presented.

D. No, estimates of government borrowing and debt have not been updated.

E. Not applicable/other (please comment).

Indonesia

B.

Score: 67

Sources: Estimates of government borrowing for the budget year underway could be found in Mid-Year Review: “Laporan Pemerintah tentang Pelaksanaan Anggaran Pendapatan dan Belanja Negara Semester Pertama Tahun Anggaran 2013” (Government Report on Implementation of State Expenditure and Revenue in First Semester of 2013). Information on net borrowing is presented in section 6.3.2 from page 6-5 to 6-13 with the summary table can be found in table 6.3 at page 6-6. It’s updated number is presented in section 6.4.2.2 page 6-16 with a summary table at table 6.11. Another information on interest payment can be found in section 4.2.1.4 from page 4-6 to 4-7, with a summary table in 4.2 at page 4-7. The updated estimates for interest payment can be seen in section 4.3.1.4 at page 4-32 to 4-33, with a summary table in table 4.6. This document can be found online in: http://www.kemenkeu.go.id/en/Publikasi/laporan-semester-i-pelaksanaan-aptbn-ta-2013.

Comments: Information on debt can be found in section 6 about Financing. Financing from Borrowing is found in section 6.3.2 and 6.4.2.2 but only information of net new borrowing can be found. Information on where the debt is sourced is presented in the section (whether is domestic or foreign). Other information related to the maturity profile is incomplete and only related to one type of debt instrument. Little information on interest payment can be found in section 4.2.1.4 and 4.3.1.4. The differences between the original and the updated is present. Only information on where is the interest payment performed is paid off can be found on this section. Other information requested to answer for this question can not be found in the document. Therefore, answer “B” is more suited for this since not all information is available although the ones available have its numbers updated for the second half of the semester.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
Sources: Estimates between the enacted level and the actual outcome for all expenditures are presented in “Laporan Keuangan Pemerintah Pusat Tahun 2012 (Audited)” (Financial Report of Central Government Year 2012 (Audited)). The narrative information can be found in page 38 to 48, section B.2.2 from page 78 to 90, and section D.2.4 to D.2/17 from page 202 to 206. A detailed table can be found in section Daftar 2.A to 2.C from page 229 to 245.

Comments: Unfortunately, useful narrative discussion on expenditure only available from page 38-48. Not a lot of information is available within that section, while other section only contains numerical statements instead of a discussion on how the number was achieved. Since the options available are whether the differences between enacted level and realized level is available, and also whether there is a narrative discussion is available, the appropriate answer would be: "A".

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

085. Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
B. Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.
C. Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.
D. No, the Year-End Report does not present expenditure estimates by any expenditure classification.
E. Not applicable/other (please comment).

Indonesia
Score: 100

Sources: All three expenditure classification is presented in Year-End Review: "Laporan Keuangan Pemerintah Pusat Tahun 2012 (Audited)” (Financial Report of Central Government Year 2012 (Audited)). This information can be found in a summary table in section Daftar 2.A to 2.C from page 229 to 245

Comments: Expenditure by administrative is presented in Daftar 2.A page 229 to 240. Expenditure by economic classification is presented in Daftar 2.b page 230 to 242. While expenditure by functional classification is presented in Daftar 2.C from page 243 to 245.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

086. Does the Year-End Report present expenditure estimates for individual programs?

A. Yes, the Year-End Report presents estimates for programs accounting for all expenditures.
B. Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
C. Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.

D. No, the Year-End Report does not present expenditure estimates by program.

E. Not applicable/other (please comment).

Indonesia

C.

Score: 33

Sources: No information on individual programs can be found in Year-End Review: “Laporan Keuangan Pemerintah Pusat Tahun 2012 (Audited)” (Financial Report of Central Government Year 2012 (Audited)). However, subcategory of functional classification which represent all expenditure is presented in section Daftar 2.C page 243 to 245. This document can be found in: http://www.kemenkeu.go.id/Publikasi/laporan-keuangan-pemerintah-pusat-2012-audited

Comments: A proper program level within each administrative level is not available in the YER document. However, subcategory of functional classification as an indicative of what the programs themes are presented. Therefore, we concluded that the answer should be “C”, that although individual program is not available, its theme can be traced from the subcategory of functional classification.

PEER REVIEWER

087. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?

A. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.

B. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.

D. No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.

E. Not applicable/other (please comment).

Indonesia

A.

Score: 100

Sources: Information on the difference between enacted level and actual outcome of revenue is presented in Year-End Review: “Laporan Keuangan Pemerintah Pusat Tahun 2012 (Audited)” (Financial Report of Central Government Year 2012 (Audited)). The narrative can be found in page 31 to 38, section B.2.1 from page 73 to 78, and section D.2.1 to D.2.3 from page 197 to 202. A summary table can be found in section Daftar 1.A from page 216 to 226. This document can be found in: http://www.kemenkeu.go.id/Publikasi/laporan-keuangan-pemerintah-pusat-2012-audited
The table cited above have a full list of revenue category and present the difference between the level of enacted (seen in column "Anggaran") and the level of actual outcome (seen in column "Realisasi Tahun Anggaran 2012"). The narrative sections, however, although presented, contains not a lot of useful information. Since the options is related on whether the narrative is presented and whether the difference between enacted level and outcome level is presented, then the answer is "A".

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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088. Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?

A. Yes, the Year-End Report presents revenue estimates by category.
B. No, the Year-End Report does not present revenue estimates by category.
C. Not applicable/other (please comment).

**Indonesia**

A. 

**Score:** 100

**Sources:** Revenue information can be found Year-End Review: “Laporan Keuangan Pemerintah Pusat Tahun 2012 (Audited)” (Financial Report of Central Government Year 2012 (Audited)). The table presenting this is found in section Daftar 1.A from page 216 to 226. This document can be found in: [http://www.kemenkeu.go.id/Publikasi/laporan-keuangan-pemerintah-pusat-2012-audited](http://www.kemenkeu.go.id/Publikasi/laporan-keuangan-pemerintah-pusat-2012-audited)

**Comments:** A detailed revenue category is presented in the table cited above. Tax revenue can be seen as all items under "Penerimaan Perpajakan" while non tax can be seen as all items under "Penerimaan Negara Bukan Pajak".

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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089. Does the Year-End Report present individual sources of revenue?

A. Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.
B. Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
C. Yes, the Year-End Report presents individual sources of revenue accounting for less than two-thirds of all revenues.
D. No, the Year-End Report does not present individual sources of revenue.
E. Not applicable/other (please comment).

**Indonesia**

A. 

**Score:** 100
Sources: Individual sources for all revenue is presented in Year-End Review: “Laporan Keuangan Pemerintah Pusat Tahun 2012 (Audited)” (Financial Report of Central Government Year 2012 (Audited)). The table summarizes this can be found in section Daftar 1.A from page 216 to 226. This document can be found in: http://www.kemenkeu.go.id/Publikasi/laporan-keuangan-pemerintah-pusat-2012-audited

Comments: A very detailed information on revenue is presented in YER compared with other budget key documents produced by the executive. For example, the table also present revenue down to type of commodity generating the revenue, which is not presented in other budget key documents. “Others” revenue in all category only amounted less than 1% of total revenue. Therefore answer "A" is suitable.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

090. Does the Year-End Report present the differences between the original estimates of government borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year?

A. Yes, estimates of the differences between all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.

D. No, estimates of the differences between the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year is not presented.

E. Not applicable/other (please comment).

Indonesia

C.

Score: 33

Sources: This can be seen in Year-End Review: “Laporan Keuangan Pemerintah Pusat Tahun 2012 (Audited)” (Financial Report of Central Government Year 2012 (Audited)). Information on interest payment presented in section C.2.34 to C.2.46 from page 151 to 162. While information on borrowing is presented in page 208 to 211, in section Daftar 31. Another information on borrowing can be found in section B.2.4.1.5 page 93. and section B.2.4.2 from page 93-97 with tables for some information in Daftar 30 to 32.B from page 366 to 375. This document can be found in: http://www.kemenkeu.go.id/Publikasi/laporan-keuangan-pemerintah-pusat-2012-audited

Comments: Narrative information on all sections cited above are not useful at all. It contains no discourse on how the budget progressed. There are tables within the sections mentioned above, but no discussion is presented on how it is brought that level. Therefore, we concluded that no narrative discussion is presented. The YER document is presenting a far more detailed level on debt and borrowing as it also contains the outstanding level of debt by the end of budget year and a more comprehensive information on the source, interest rates, and maturity profile of debt. All this information can be found in section Daftar 31.A to 32.B as cited above. However, only information of the aggregated form of the budget which present the difference between enacted and actual level, it is presented in page 9. All detailed information on debt and borrowing as explained above do not present the enacted level. Therefore, we concluded that the answer should be "C" as not all information is available in its enacted and actual level.

PEER REVIEWER
091. Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

A. Yes, estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented.

D. No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.

E. Not applicable/other (please comment).

Indonesia

A. Score: 100

Sources: Information on macroeconomic assumptions is presented in Year-End Review: “Laporan Keuangan Pemerintah Pusat Tahun 2012 (Audited)” (Financial Report of Central Government Year 2012 (Audited)). This information can be found in narrative of section A.2 page 18 to 31. A table summarizes this can be found as table 1 on page 19. This document can be found in: http://www.kemenkeu.go.id/Publikasi/laporan-keuangan-pemerintah-pusat-2012-audited

Comments: The macroeconomic assumptions can be found in the table cited above between the revised enacted level in mid-year review and the actual outcome. Different than the narrative section of other items (expenditure and revenue), the narrative for macroeconomic assumptions is more useful and informative.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

092. Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?

A. Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented.
D. No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.

E. Not applicable/other (please comment).

Indonesia

D.
Score: 0

Sources: No nonfinancial data can be found in Year-End Review: “Laporan Keuangan Pemerintah Pusat Tahun 2012 (Audited)” (Financial Report of Central Government Year 2012 (Audited)). This document can be found in: http://www.kemenkeu.go.id/Publikasi/laporan-keuangan-pemerintah-pusat-2012-audited

Comments: Non-financial data can not be found in YER document. All information presented are financial, hence the title of the document: Financial Report. No other document presented along with YER which shows non financial data.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

093. Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?

A. Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented.

D. No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.

E. Not applicable/other (please comment).

Indonesia

D.
Score: 0

Sources: No information on non financial data can be found in Year-End Review: “Laporan Keuangan Pemerintah Pusat Tahun 2012 (Audited)” (Financial Report of Central Government Year 2012 (Audited)). This document can be found in: http://www.kemenkeu.go.id/Publikasi/laporan-keuangan-pemerintah-pusat-2012-audited


PEER REVIEWER
094. Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations and the actual outcome?

A. Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented.

D. No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are not presented.

E. Not applicable/other (please comment).

Indonesia

D. Score: 0

Sources: No information regarding policies of the most impoverished population in Year-End Review: “Laporan Keuangan Pemerintah Pusat Tahun 2012 (Audited)” (Financial Report of Central Government Year 2012 (Audited)) This document can be found in: http://www.kemenkeu.go.id/Publikasi/laporan-keuangan-pemerintah-pusat-2012-audited

Comments: Policies presented in YER document only related to financial performance of budget. No information, on policy of most impoverished population or even the financial performance of those programs.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

095. Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

A. Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented.
D. No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.

E. Not applicable/other (please comment).

Indonesia

D. Score: 0

Sources: Information on extra budgetary funds are not presented in Year-End Review: “Laporan Keuangan Pemerintah Pusat Tahun 2012 (Audited)” (Financial Report of Central Government Year 2012 (Audited)) This document can be found in: http://www.kemenkeu.go.id/Publikasi/laporan-keuangan-pemerintah-pusat-2012-audited

Comments: Extra-Budgetary funds is called “non bujeter” in Indonesia's state budgeting system. No mention of such funds in YER.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

096. Is a financial statement included as part of the Year-End Report or released as a separate report?

A. Yes, a financial statement is part of the Year-End Report or is released as a separate report.

B. No, a financial statement is neither part of the Year-End Report nor released as a separate report.

C. Not applicable/other (please comment).

Indonesia

A. Score: 100

Sources: Financial statement is presented in Year-End Review: “Laporan Keuangan Pemerintah Pusat Tahun 2012 (Audited)” (Financial Report of Central Government Year 2012 (Audited)). This document can be found in: http://www.kemenkeu.go.id/Publikasi/laporan-keuangan-pemerintah-pusat-2012-audited

Comments: Financial Statements in YER is presented in the section "Catatan atas Laporan Keuangan". Cash Flow Statement is presented as the section "Laporan Arus Kas", an operating statement is presented as the section "Laporan Realisasi APBN", a Balance Sheet is presented as section “Neraca”, and notes on accounting is presented as section "Catatan atas Laporan Keuangan". A summary of those sections can be found in page 2 to 4. Despite no separate section on financial statement, all four information required to establish the financial statement is presented in YER. therefore, we concluded that the financial statement is produced as part of YER.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

097. What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?
A. The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.

B. The SAI has conducted two of the three types of audits, and made them available to the public.

C. The SAI has conducted one of the three types of audits, and made them available to the public.

D. The SAI has not conducted any of the three types of audits, or has not made them available to the public.

E. Not applicable/other (please comment).

Indonesia

A. Score: 100

Sources: SAI performed all three types of audits, as can be seen in these two laws: (1) Law No. 15 Year 2006 regarding "Badan Pemeriksa Keuangan" (Supreme Audit Institution), article No.6 verse (3)
http://www.bpk.go.id/assets/files/storage/2014/06/file_storage_1404095485.pdf (2) SAI Regulation No. 01 Year 2007 regarding Standards on State Financial Auditing. This information can be found in section "Lampiran I" (Attachments 1) paragraph 12 to 18 page 13 to 15.
http://www.bpk.go.id/assets/files/storage/2013/12/file_storage_1386233856.pdf There is also a Peer Review Report in citing some of the standards require to answer the question in "Peer Review Report on the Supreme Audit Board of the Republic of Indonesia - Badan Pemeriksa Keuangan - April 2014" as can be seen in this link: http://www.bpk.go.id/assets/files/attachments/attach_page_1399279800.pdf

Comments: By law no (1), SAI of Indonesia is mandated to perform audits on: 1) "Pemeriksaan Keuangan" (Financial audits); 2) "Pemeriksaan Kinerja" (Performance audits), and 3) "Pemeriksaan dengan Tujuan Tertentu" (Audits with specific purpose). To perform these three audits, SAI have produced "Standar Pemeriksaan Keuangan Negara/SPKN" (Standard for Financial State Auditing) in 2007 as cited in law (2) above. SPKN does not referred solely to standard by INTOSAI. instead, it combines the standard from several reference. In page 13 of law (2) cited above, description of "Pemeriksaan Keuangan" fits with Finance Audit referred in this question. While description of "Pemeriksaan Kinerja" fits with both Compliance and Performance Audits. All three types of audits asked in this question, are available to the public as cited in the "Peer Review Report on the Supreme Audit Board of the Republic of Indonesia - Badan Pemeriksa Keuangan - April 2014" in page 18.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

098. What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?

A. All expenditures within the SAI's mandate have been audited.

B. Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.

C. Expenditures representing less than two-thirds of expenditures within the SAI's mandate have been audited.

D. No expenditures have been audited.

E. Not applicable/other (please comment).

Indonesia

A. Score: 100
Sources: Most expenditures have been audited as can be seen in Audit Report: “Laporan Hasil Pemeriksaan BPK RI Atas Laporan Keuangan Pemerintah Pusat Tahun 2013” (SAI Audit Report on Central Government Financial Report for Year 2013). List of agencies and aggregated items audited can be found in page 6 to 8. This document can be found in:

Comments: The executive summary preceding the document from page 1 to 12 explains that the audit contains all items within the financial report. One agency in page 11 of agency number 80 was not finished audited when the report was meant to be finished. This concludes that the not all agencies have been audited when the 2013 report released.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: In auditing the government accounts a supreme audit institution will design a series of audit tests based on the materiality and risk associated with different components of the full government accounts. The agency the is referred to in the above comment has 1 budget unit / financial report out of a total of 25,384 for the total central government. See page 46-47 of the LKPP 2013 (http://www.kemenkeu.go.id/Publikasi/laporan-keuangan-pemerintah-pusat-2013-audited) The agency’s total expenditure in for 2013 was 846,886,881,830 out of the total budget expenditure 1,137,162,887,298,240. This is less than 0.1 percent of total expenditure. This was calculated based on Dafter 2.8 of LKPP 2013 (http://www.kemenkeu.go.id/Publikasi/laporan-keuangan-pemerintah-pusat-2013-audited) Granted different supreme audit institutions have different criteria for defining materiality, however, for the sake of this evaluation I would consider that all expenditures have been audited.

RESEARCHER’S RESPONSE

We disagree with PR’s comments. Although by percentage is less than 1%, an 800 billion Rupiah (US$ 66 million) agency with the majority spent on goods procurement is by no means a small amount. Therefore, we concluded that the answer “B”, as answer “A” should be reserved when all agencies are audited, as it happened during previous years.

IBP COMMENT

Based on the additional information provided by the peer reviewer, IBP would accept answer choice “a” for this question.

099. What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?

A. All extra-budgetary funds within the SAI's mandate have been audited.
B. Extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.
C. Extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.
D. No extra-budgetary funds have been audited.
E. Not applicable/other (please comment).

Indonesia

D.

Score: 0

Sources: No extra-budgetary items can be found in Audit Report: "Laporan Hasil Pemeriksaan BPK RI Atas Laporan Keuangan Pemerintah Pusat Tahun 2013" (SAI Audit Report on Central Government Financial Report for Year 2013). This document can be found in:
Additional budgetary funds in Indonesia is called "Dana Non Bujeter". Even though that extra budgetary funds was no longer allowed to exist by law, no report was found on whether the practice no longer implemented. In previous OBS, extra budgetary funds was mentioned, but 2013 Audit Report, not even a single mention of it.

**PEER REVIEWER**

100. Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?

A. Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.

B. No, the annual Audit Report(s) does not include an executive summary.

C. Not applicable/other (please comment).

**Indonesia**

**A.**

**Score:** 100


**Comments:** The executive summary comes in two types, the very short one found in the main document, and a longer executive summary, complete with annexes in the second link posted above.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

101. Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?

A. Yes, the executive reports publicly on what steps it has taken to address audit findings.

B. Yes, the executive reports publicly on most audit findings.

C. Yes, the executive reports publicly on some audit findings.

D. No, the executive does not report on steps it has taken to address audit findings.

E. Not applicable/other (please comment).
Comments: Feedback on audit report are given back to the executive and no report by the executive on what steps it has taken to address findings by SAI. However, the SAI itself release a monitoring report on executive in addressing the audit findings. However, within the Year-End Review document of 2012, information on this is found. The document from SAI in monitoring report can be found in: http://www.bpk.go.id/assets/files/lkpp/2013/lkpp_2013_1402974046.pdf Since the question specifically mentions that the report be made by the executive, therefore, the answer is “D”.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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102. Does either the Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

A. Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.
B. Yes, the SAI or legislature reports publicly on most audit recommendations.
C. Yes, the SAI or legislature reports publicly on some audit recommendations.
D. No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.
E. Not applicable/other (please comment).

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Indonesia

A.

Score: 100


Comments: The document cited above was released in 2014 as a monitoring report on whether the executive have addressed recommendations from previous reports. The SAI regularly published this report. This document was released coincide with the release of the Audit Report on Central Government of 2013.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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Section 4. Strength of Oversight Institutions
103. Does the legislature have internal capacity to conduct budget analyses or use independent research capacity for such analyses?

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<tr>
<td>A.</td>
<td>Yes, there is a specialized budget research office/unit attached to the legislature, and it has sufficient staffing, resources, and analytical capacity to carry out its tasks.</td>
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<tr>
<td>B.</td>
<td>Yes, there is a specialized budget research office, but its staffing and other resources, including adequate funding, are insufficient to carry out its tasks.</td>
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<tr>
<td>C.</td>
<td>Yes, there are independent researchers outside the legislature that can perform budget analyses and the legislature takes advantage of this capacity, but there is no specialized office attached to the legislature.</td>
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<tr>
<td>D.</td>
<td>No, the legislature has neither internal capacity nor access to independent research capacity for budget analyses.</td>
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<tr>
<td>E.</td>
<td>Not applicable/other (please comment).</td>
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**Indonesia**

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<td>C.</td>
<td>Score: 33</td>
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**Sources:** Legislature have two different sources for budget analyses, those are BAKN (Agency for State Financial Accountability), and personal staff which contains expert staff, and expert assistant. BAKN is a mandatory unit by law as in law No. 27 Year 2009 in article 110. Regulation on personal staff can be seen in the same law article 80 verse 6.

http://www.hukumonline.com/pusatdata/download/lt4b02217a1bcb5/node/lt4b0221451aa6b

**Comments:** Legislature have their own accountability office of BAKN (Agency for State Financial Accountability). This unit was established to support commission XI only in monitoring state financial at reporting period. Member of BAKN are legislatures. However, staffing and evaluation of BAKN resources are primarily determined by State Secretariat, an executive branch. After interview, it was found that BAKN is planning to expand their accountability monitoring beyond reporting period, but the plan hasn’t been performed. Other than BAKN, each member of legislature also have their own office with their own technical staff. Unfortunately, the capacity of these technical staff are determined by State Secretariat and their respective political party.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** The comment suggests that the BAKN is a research office, which it is not. BAKN is an official body of the parliament just like the budget committee. However, while the budget committee focuses on the ex ante approval of the budget, BAKN focuses on the ex post scrutiny of implementation in following up BPK (the Supreme Audit Institutions) reports. BAKN is supported by a secretariat that is currently comprised of 7 staff (including 1 head, 2 deputies and 4 staff). This information can be accessed from http://www.dpr.go.id/id/B.A.K.N./sekre (accessed 18 October 2014). The work of the budget committee is supported by the Office of the Secretariat General of the DPR. There is one Deputy Secretory General responsible for Budget and Oversight (Deputi Bidang Anggaran dan Pengawasan). There are three divisions that support the Deputy Secretary General in supporting the parliamentary committees and members. These units are: The Budget Analysis and Budget Implementation Bureau (Biro Analisa Anggaran dan Pelaksanaan APBN), Legislative Oversight Bureau (Biro Pengawasan Legislatif) and the Research and Data and Information Management Centre (Pusat Pengkajian, Pengolahan Data dan Informasi). Information on the organisational structure of the DPR Secretariat is available on the DPR website: http://www.dpr.go.id/id/setjen/struktur-organisasi (accessed 18 October 2014). The Budget Analysis and Budget Implementation Bureau is further organised into a Budget Body Secretariat Unit (bagian sekretariat badan anggaran), a State Revenue and Expenditure Unit (Bagian Analisa Pendapatan dan Belanja Negara), BPK Examination and DPD Oversight Unit (Bagian Analisa Pemeriksaan BPK dan Pengawasan DPD). Information on the organisational structure of the DPR Secretariat’s Budget Analysis and Budget Implementation Bureau is available on the DPR website: http://www.dpr.go.id/id/biro-analisa-apbn/tentang (accessed 18 October 2014). This website also includes reference to workshops, trainings and international visits that the Budget Analysis and Budget Implementation Bureau has
participated to strengthen their institutional capacity. Members and parliamentary caucuses (i.e. political parties with representation in the parliament) also have their own budget research staff.

RESEARCHER’S RESPONSE

Agree with PR’s additional comments. Though BAKN is not a research body, it is still able to review the budget, specifically the audit report. We purposely did not include the office of Secretariat General of DPR in our answer since we consider that it is not part of the legislature. The office is funded and maintained by the State Secretariat Agency established by the executive. Therefore we concluded that the Secretariat General of DPR is neither an internal legislative body nor an independent research body.

IBP COMMENT

For cross-country consistency purposes, IBP revised the response for this question from “b” to “c” as the unit described the peer reviewer and researcher is a budget analysis unit within a broader research body rather than a parliamentary budget office.

104. Does the legislature debate budget policy prior to the tabling of the Executive’s Budget Proposal?

A. Yes, the legislature both debates budget policy prior to the tabling of the Executive’s Budget Proposal and approves recommendations for the budget, and the executive is obliged to reflect the legislature’s recommendations in the budget.

B. Yes, the legislature both debates budget policy prior to the tabling of the Executive’s Budget Proposal and approves recommendations for the budget, but the executive is not obliged to reflect the legislature’s recommendations in the budget.

C. Yes, the legislature debates budget policy prior to the tabling of the Executive’s Budget Proposal, but the legislature does not approve recommendations for the budget.

D. No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive’s Budget Proposal.

E. Not applicable/other (please comment).

Indonesia

A. Yes, the legislature debates budget policy and approves recommendations for the budget. The executive must oblige to the recommendation. This can be seen in two law: (1) Law No. 17 Year 2003 regarding “Keuangan Negara” (State Financial), article no. 13 verse (2) http://www.sjidh.depkeu.go.id/fullText/2003/17TAHUN2003UU.htm (2) Law no. 27 Year 2009 regarding MPR (People’s Assembly), DPR (House of Representatives), DPD (Regional Representatives), and DPRD (House of Regional Representatives), article no. 156 point a http://dpr.go.id/id/undang-undang/2009/27/uu/Majelis-Permusyawaratan-Rakyat,-Dewan-Perwakilan-Rakyat,-Dewan-Perwakilan-Daerah,-Dan-Dewan-Perwakilan-Rakyat-Daerah

Comments: Both laws cited mentioned that legislature discuss budget policy during the drafting of macroeconomic framework and fiscal policy.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
105. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?

**A.** Yes, the executive holds consultations with a wide range of legislators.

**B.** Yes, the executive holds consultations with a range of legislators, but some key members are excluded.

**C.** Yes, the executive holds consultations with only a limited number of legislators.

**D.** No, the executive does not consult with members of the legislature as part of the budget preparation process.

**E.** Not applicable/other (please comment).

**Indonesia**

**Score: 100**


Comments: Following the issue of “RKP” (Government Workplan), the executive is drafting fiscal budget and macroeconomic policy as pre-budget statement. In drafting the document, legislators are invited for discussion.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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106. How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

**A.** The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.

**B.** The legislature receives the Executive's Budget Proposal at least six weeks, but less than three months, before the start of the budget year.

**C.** The legislature receives the Executive's Budget Proposal less than six weeks before the start of the budget year.

**D.** The legislature does not receive the Executive's Budget Proposal before the start of the budget year.

**E.** Not applicable/other (please comment).

**Indonesia**

**Score: 100**
Sources: Legislature receives EBP in August before the budget year, which means it is more than three months before the budget year. The tradition is stipulated in two laws: (1) Law No. 17/2003 (Keuangan Negara/State Financial) Article No. 15, verse 1. http://www.sjdih.depkeu.go.id/fullText/2003/17TAHUN2003UU.htm (2) Law no. 27 Year 2009 regarding MPR (People's Assembly), DPR (House of Representatives), DPD (Regional Representatives), and DPRD (House of Regional Representatives), article no. 159 verse 1 http://dpr.go.id/id/undang-undang/2009/27/uu/Majelis-Permusyawaratan-Rakyat,-Dewan-Perwakilan-Rakyat,-Dewan-Perwakilan-Daerah,-Dan-Dewan-Perwakilan-Rakyat-Daerah For 2014 budget, the legislature received the EBP in August 16 2013, as can be seen in media documentation: http://www.straitstimes.com/breaking-news/money/story/indonesia-says-2014-budget-focus-promoting-domestic-demand-20130814

Comments: By tradition, EBP is announced and given to the legislature closing to independence day, usually on August 16th. In 2013, for 2014 budget, the government adhere to its timetable.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

107. When does the legislature approve the Executive’s Budget Proposal?

A. The legislature approves the budget at least one month in advance of the start of the budget year.

B. The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.

C. The legislature approves the budget less than one month after the start of the budget year.

D. The legislature approves the budget more than one month after the start of the budget year, or does not approve the budget.

E. Not applicable/other (please comment).

Indonesia

A. Score: 100

Sources: The legislature approves the EBP at least two months before the beginning of budget year, as stipulated in two las: (1) Law No. 17 Year 2003 regarding “Keuangan Negara” (State Financial), article no.15 verse (4) http://www.sjdih.depkeu.go.id/fullText/2003/17TAHUN2003UU.htm (2) Law no. 27 Year 2009 regarding MPR (People's Assembly), DPR (House of Representatives), DPD (Regional Representatives), and DPRD (House of Regional Representatives), article no. 159 verse 4 http://dpr.go.id/id/undang-undang/2009/27/uu/Majelis-Permusyawaratan-Rakyat,-Dewan-Perwakilan-Rakyat,-Dewan-Perwakilan-Daerah,-Dan-Dewan-Perwakilan-Rakyat-Daerah For EBP 2014, the budget was approved in 25 October 2013 as mentioned in this article: http://www.thejakartapost.com/news/2013/10/26/2014-state-budget-realistic-good-stability-economists.html

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

108. Does the legislature have the authority in law to amend the Executive’s Budget Proposal?

A. Yes, the legislature has unlimited authority in law to amend the Executive’s Budget Proposal.
B. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.

C. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.

D. No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.

E. Not applicable/other (please comment).

Indonesia

B. 

Score: 67

Sources: The legislative has authority in law to amend EBP as long as it is not change the deficit as stipulated in these two laws: (1) Law No. 17/2003 regarding "Keuangan Negara" (State Financial), article No. 15, verse (3).
http://www.sjdih.depkeu.go.id/fullText/2003/17TAHUN2003UU.htm (2) Law no. 27 Year 2009 regarding MPR (People's Assembly), DPR (House of Representatives), DPD (Regional Representatives), and DPRD (House of Regional Representatives), article no. 159 verse (3)

Comments: By law, the legislature can amend all items in EBP as long as it does not impact deficit value. However, in practice, legislature tend to stall discussion of macroeconomic frameworks (which include deficit) from around June up until one day before the budget is approved. Therefore, when changes are made in EBP which will affect deficit, legislature could also change the fiscal policy and macroeconomic at another scheduled meeting. Website of legislature shows news that macroeconomic policy and fiscal policy was approved one day prior to the approval of EBP. http://www.dpr.go.id/id/berita/banggar/2013/okt/24/6962/banggar-dan-pemerintah-sepakati-asumsi-makro-rapbn-2014

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

109. Does the executive seek input from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds between administrative units, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds without seeking prior approval or input from the legislature.

D. The executive shifts funds between administrative units without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

Indonesia

A.
The executive is required to seek input from the legislature prior to shifting funds within administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds within administrative units, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to shifting funds within administrative units, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds within administrative units, but in practice the executive shifts funds without seeking prior approval or input from the legislature.

D. The executive shifts funds within administrative units without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

Indonesia

A. Score: 100

110. Does the executive seek input from the legislature prior to shifting funds within administrative units as stipulated in these laws: (1) Law No. 17/2003 regarding “Keuangan Negara” (State Financial), article No. 27, verse 3(c).

http://www.sjdih.depkeu.go.id/fullText/2003/17TAHUN2003UU.htm (2) Law no. 27 Year 2009 regarding People’s Assembly (MPR), House of Representatives (DPR), Regional Representatives (DPD), and House of Regional Representatives (DPRD), article no. 156, point c.

The executive so far have adhere to these regulation.

Comments: Both law stated that shifting funds between and within administrative units require approval from legislature.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
111. Does the executive seek input from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending excess revenues, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending excess revenue, but in practice the executive spends these funds without seeking prior approval or input from the legislature.

D. The executive spends excess revenues without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

Indonesia

D. Score: 0

Sources: Regulation on excess revenue can only be identified from Law No. 23 Year 2013 on APBN (State Budget and Expenditure), specifically in article 17 verse (2). The law can be found in: http://www.anggaran.depkeu.go.id/dja/acontent/UU%20APBN%20TA%202014%20(2).pdf The mechanism on how the excess revenue will be spent can be found in Ministry of Finance Regulation No.7/PMK/02 Year 2014, specifically in article 16. which can be found at: https://www.google.co.id/url?sa=t&rct=j&q=&esrc=s&source=web&cd=1&cad=rja&uact=8&ved=0CBwQFjAA&url=http%3A%2F%2Fwww.anggaran.depkeu.go.id%2FDja%2Facontent%5CPMK%52014tatacararevisianggaranTA2014.pdf&ei=MaC6U4C9BcyeugSDsIhYAQ&usg=AFQjCNERIXo3bDwuhQULqJCCp8k36HwQ&bvm=bv.70138588.d.c2E

Comments: Article 17 verse (2) from law No.23 Year 2013 mentioned above stated that spending of excess revenue from "Badan layanan Umum" (Public Service Agency) is set by the government. No mention of approval from Legislature. However, the law mention that this activity will be reported to the legislature by next budget revision. MoF Regulation No.7/PMK.02 Year 2014 article 16 on mechanism of budget revision in 2014 State Budget also did not mention any approval from legislature.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

112. When was the most recent supplemental budget approved?

A. The most recent supplemental budget was approved before the funds were expended.

B. The most recent supplemental budget was approved after the funds were expended, or the executive implemented the supplemental budget without ever receiving approval from the legislature (please specify).

C. Not applicable/other (please comment).
Indonesia

Score: 100

Sources: Legislature typically approve supplemental budget before the budget was expended. This is mentioned in Law no. 27 Year 2009 regarding People's Assembly (MPR), House of Representatives (DPR), Regional Representatives (DPD), and House of Regional Representatives (DPRD), article no. 156, point c. http://dpr.go.id/id/undang-undang/2009/27/uu/Majelis-Permusyawaratan-Rakyat,-Dewan-Perwakilan-Rakyat,-Dewan-Perwakilan-Daerah,-Dan-Dewan-Perwakilan-Rakyat-Daerah

Comments: The law cited above mentioned that supplemental budget are part of the changes in the budget which require approval from legislator.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The 2013 mid-year budget amendment bill (Nota Keuangan dan Rancangan Anggaran Pendapatan dan Belanja Negara Perubahan Tahun Anggaran 2013). The 2013 mid-year budget amendment is available from http://www.anggaran.depkeu.go.id/dja/edef-konten-view.asp?id=955 or direct link to the document here http://www.anggaran.depkeu.go.id/dja/acontent/nk%20rapbnp%202013.pdf. (accessed 18 October 2014). The webpage has a date stamp of 23 May 2014. The Law on the mid-year budget amendment. Law no. 15/2013 on the 2013 State Budget Amendment (Undang-undang Republik Indonesia Nomor 15 Tahun 2013 tentang Perubahan Atas Undang-Undang No 19 Tahun 2012 tentang Anggaran Pendapatan dan Belanja Negara Tahun Anggaran 2013). The law was signed by the President on 18 June 2013 and published on the website of the Ministry of the State Secretariat (Kementerian Sekretariat Negara) and published as a Republic of Indonesia State Paper (Lembaran Negara Republik Indonesia). The Law was accessed online from: http://www.setneg.go.id/index.php?option=com_perundangan&id=4003&task=detail&catid=1&Itemid=42&tahun=2013 (Accessed 18 October 2014). Law no. 12/2014 on the 2014 State Budget Amendment (Undang-undang Republik Indonesia Nomor 23 Tahun 2013 tentang Perubahan Atas Undang-Undang No 19 Tahun 2012 tentang Anggaran Pendapatan dan Belanja Negara Tahun Anggaran 2014). The Law was accessed online from http://www.setneg.go.id/index.php?option=com_perundangan&id=404194&task=detail&catid=1&Itemid=42&tahun=2014 (accessed 18 October 2014). Laws published on the website of the Ministry of the State Secretariat do not have a specific date stamp on what date they are published. My experience working with the State Secretariat is that these are typically published within a few days (I believe that the State Secretariat has a performance indicator about this, which it publishes in its annual performance report and typically reports 95-100% compliance).

113. Does the executive seek input from the legislature prior to spending contingency funds or other funds for which no specific purpose was identified in the Enacted Budget, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending contingency funds, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to spending contingency funds, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending contingency funds, but in practice the executive spends these funds without seeking prior approval or input from the legislature.

D. The executive spends contingency funds without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).
Indonesia

Score: 100

Sources: Contingency funds and funds with no specific purpose are required to seek approval from legislature as mentioned in Law no. 27 Year 2009 regarding People's Assembly (MPR), House of Representatives (DPR), Regional Representatives (DPD), and House of Regional Representatives (DPRD), article no. 161, verse 3(c) http://dpr.go.id/id/undang-undang/2009/27/uu/Majelis-Permusyawaratan-Rakyat,-Dewan-Perwakilan-Rakyat,-Dewan-Perwakilan-Daerah,-Dan-Dewan-Perwakilan-Rakyat-Daerah

Comments: The law mentioned above stated that changes to the enacted budget related to contingency funds or funds with no specific purpose is to be discussed with the legislator.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

114. Does a committee of the legislature hold public hearings to review and scrutinize Audit Reports?

A. Yes, a committee holds public hearings to review and scrutinize a wide range of Audit Reports.
B. Yes, a committee holds public hearings to review and scrutinize the main Audit Reports.
C. Yes, a committee holds public hearings to review and scrutinize a small number of Audit Reports.
D. No, a committee does not hold public hearings to review and scrutinize Audit Reports.
E. Not applicable/other (please comment).

Indonesia

Score: 100

Sources: Public hearings to review and scrutinize audit reports are held and mandatory as stated in Law no. 15 year 2006 regarding "Badan Pemeriksa Keuangan" (Supreme Auditor Institution), article no. 7 verse 1 http://www.bpk.go.id/assets/files/storage/2014/06/file_storage_1404095485.pdf

Comments: The first law cited above mentioned that SAI will deliver reports of audit to legislator, and then the legislator will scrutinize the report. Audit reports are divided according to the commission which holds specific sector in legislature.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The Indonesian parliament has a specific body - Badan Akuntabilitas Keuangan Negara (BAKN, or State Finance Accountability Body) - responsible for scrutinising BPK audit reports. In recent years there have been many examples of cooperation between BAKN and BPK - as well and the Upper House's / Regional Representative Council's Public Accountability Committee (Panitia Akuntabilitas Publik Dewan Perwakilan Daerah). (For example, see, http://www.dpd.go.id/berita-kerja-sama-pap-dpd-ri-bakn-dpr-ri-dan-bpk-ri-terkendala-uu) In addition, year-end reports may be scrutinised by individual parliamentary committees.
115. Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

A. The SAI has full discretion to decide which audits it wishes to undertake.
B. The SAI has significant discretion, but faces some limitations.
C. The SAI has some discretion, but faces considerable limitations.
D. The SAI has no discretion to decide which audits it wishes to undertake.
E. Not applicable/other (please comment).

Indonesia

B.
Score: 67

Sources: SAI have full discretion to decide which audits it wishes to undertake as stated in Law No. 15 Year 2006 regarding “Badan Pemeriksa Keuangan” (Supreme Audit Institution), article No.9 verse (1)a. http://www.bpk.go.id/web/files/2009/01/uu_15_bpk.pdf However, SAI is unable to freely decide audit of tax related items as stipulated in Law No.28 Year 2007 article 34 regarding tax.

Comments: Although law on SAI in 2006 mentioned that SAI have full discretion to decide which audit, in 2007, government released another regulation on tax (Law no.28 Year 2007) which forbids tax official to provide any tax-related information without approval from MoF

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

116. Has the Supreme Audit Institution (SAI) established a monitoring system to provide on-going, independent evaluations of its audit processes (a quality assurance system)?

A. Yes, the SAI has established a quality assurance system, and both a sample of completed audits are reviewed annually and the findings of these reviews are made available to the public.
B. Yes, the SAI has established a quality assurance system, but either a sample of completed audits are not reviewed annually or the findings of these reviews are not made available to the public.
C. Yes, the SAI has established a quality assurance system, but neither a sample of completed audits are reviewed annually nor are the findings of these reviews made available to the public.
D. No, the SAI has not established a quality assurance system.
E. Not applicable/other (please comment).

Indonesia

C.
Score: 33
Sources: SAI has established a quality assurance system as mandated by Law No. 15 Year 2006 regarding Badan Pemeriksa Keuangan (Supreme Audit Institution), article No.33 [http://www.bpk.go.id/web/files/2009/01/uu_15_bpk.pdf] To ensure quality of SAI's audit, SAI also released "Standar Pemeriksaan Keuangan Negara" (State Auditing Standard) as a guideline for SAI and/or other auditing agency appointed by SAI to perform State Audit. This can be seen in SAI's Regulation No. 1 Year 2007 [http://www.bpk.go.id/assets/files/attachments/attach_post_1397636860.pdf] Unfortunately, all this mechanism are performed once every five years.

Comments: Law No. 15 Year 2006 mandated that a certain 'Peer Review' was held regularly. Indonesia's SAI held this review once every five year. The latest peer review was by SAI of Poland in 2014 as can be seen in [http://www.bpk.go.id/assets/files/attachments/attach_post_1397636860.pdf] Other than the Peer Review, no other mechanism on quality assurance has been released or regulated. No report on whether State Audit Standard released by SAI are maintained within the SAI itself.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: The BPK 2013 Performance Accountability Report (Laporan Akuntabilitas Kinerja) explains its quality assurance system. This report includes 20 key performance indicators structured around 10 strategic objectives grouped into a four main clusters: meeting the needs and expectations of stakeholders, strategic management, organisational development and financial management. These are broadly in line with ISSAI 40 and the draft performance management framework. For each indicator BPK publishes its current target and achievement. For example, Strategic objective no. 2 focuses on increasing oversight management function and is comprised of 4 key performance indicators measuring the number of audit reports (laporan hasil pemeriksaan), the number of performance audit reports (laporan hasil pemeriksaan kinerja), the timing of audit implementation and quality assurance fulfillment. On the latter, the report explains the application of a checklist. Strategic objective no. 5 focuses on increasing the application of a quality assurance systems that addresses the institutions independence and mandate, leadership and internal governance, human resource management, auditing standards and methodology, institutional support, stakeholder relations, continuous improvement, results and audit performance. The 2013 Performance Accountability Report is available online at [http://www.bpk.go.id/assets/files/storage/2014/06/file_storage_1402545242.pdf] (accessed 18 October 2014).

RESEARCHER'S RESPONSE

The document cited by PR is an internal performance evaluation related to management and checkpoints drafted at the beginning of its term. The question is related to a monitoring and independent evaluation of its audit process. It should be carried out by independent reviewers. Therefore, we stand by our answer "C".

117. Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?

A. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.

B. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.

C. Not applicable/other (please comment).

Indonesia

A. 100

Score: 100
Sources: Head of SAI may only be removed by legislature as stipulated in Law No. 15 Year 2006 regarding “Badan Pemeriksa Keuangan” (Supreme Audit Institution) article 17 to 21 http://www.bpk.go.id/web/files/2009/01/uu_15_bpk.pdf

Comments: Removal of head of SAI on events other than natural events or dishonorable discharge (death, resignation, retirement, completion of tenure, or physical and mental health issues), require consent by other members of SAI or legislature. The President only formalize the decision.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

118. Who determines the budget of the Supreme Audit Institution (SAI)?

A. The budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.

B. The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.

C. The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.

D. The budget of the SAI is determined by the executive, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate.

E. Not applicable/other (please comment).

Indonesia

Score: 100

Sources: The budget of SAI is determined by the legislature as stipulated in Law No. 15 Year 2006 regarding “Badan Pemeriksa Keuangan” (Supreme Audit Institution), article No.35. http://www.bpk.go.id/web/files/2009/01/uu_15_bpk.pdf However, article 34 within the same law mentioned some limitation of SAI's budget.

Comments: In law cited above, fund for SAI is proposed by SAI to the legislature to be formalized in the following budget year. However, most of the technical resources inside SAI, such as Secretary General, investigation unit, representative, etc., require consent of and managed by executive as stipulated in the same law article No. 34 verse (4) We believe that the requirement of consent in budgeting and also how the resources are managed by executive is a limitation for SAI to fulfill its mandate.

PEER REVIEWER
Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: According to the provisions of law, the BPK's budget shall be allocated to a separate part in the State Budget and shall be submitted by the BPK to the DPR to be discussed in the preliminary discussion on draft State Budget (Art. 23, Law 15/2006). The 2014 Peer Review of the BPK by the Polish Supreme Audit Institution (SAI) found that in practice the first draft of the BPK's budget is discussed with the Ministry of Finance before being submitted to the Parliament. Moreover, the ceiling of resources is set by the Ministry, even if the BPK usually suggests a higher amount. Following that, the draft agreement is jointly discussed with the National Development Planning Agency (Bappenas). However, the Review emphasized to emphasized, that the legal framework grants the BPK authority to submit their proposal, even if not previously agreed on with the Ministry of Finance and National Development Planning Agency, to the Parliament and that this is

RESEARCHER'S RESPONSE
We agree with PR's comments. The answer should be "A".

Section 5. Public Engagement in the Budget Process

119. Does the executive make available to the public clear (accessible, nontechnical) definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?

A. Yes, clear definitions of all key budget terms are provided.

B. Yes, definitions are provided for all key budget terms, but they are not always clear.

C. Yes, definitions are provided for some but not all key budget terms.

D. No, definitions are not provided.

E. Not applicable/other (please comment).

Indonesia

C.

Score: 33


Comments: There is no specific document in order to provide definitions of budget terms. The Glossary cited above for all document only provides the full words of an abbreviation, with no definitions of important technical items in budgeting such as the definition of "Inflasi" (inflation), "dekonsentrasi" (deconcentration), "Dana Perimbangan" (Equalization Fund), etc. Therefore, a significant amount of budget terms have been left undefined. Other than the meaning of abbreviation, there are no other documents which made explanations of budget terms available we could find during survey time. Therefore, we concluded that the answer is "D" since the question requested for explanations of budget terms instead of just meaning of abbreviation.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: Definitions are included in the beginning of the draft state budget bill that accompanies the EBP - see article 1. There are 41 definitions including the state budget, state revenue, state tax revenue, domestic tax revenue, international trade tax revenue, state non tax revenue, grant revenue, state expenditure, central government state expenditure by organisation, state general treasury budget item, state expenditure by function, state expenditure by (economic) type, intergovernment transfers, equalisation fund, revenue sharing funds,
general allocation funds, special allocation funds, special autonomy funds, budget financing, domestic budget financing, education budget, share of education budget, budget year, etc. Moreover, in 2014 the Ministry of Finance published two books to foster understanding of the state budget. The books are titled “The Main Elements of Indonesia's Budget Cycle, Formulation of Policy Concepts and Fiscal Space as First Steps” (Pokok-Pokok Siklus APBN di Indonesia, Penyusunan Konsep Kebijakan dan Kapasitas Fiskal Sebagai Langkah Awal) and “Principles for the Formulation of the State Budget, 2nd Edition” (Dasar-dasar Praktek Penyusunan APBN di Indonesia, Edisi II). These reports were published in hard copy during April 2014. However, they were only published on the Directorate General of Budget's website on 21 July 2014. The reports can be accessed from http://www.anggaran.depkeu.go.id/dja/edef-konten-view.asp?id=993 (accessed 18 July). In particular, the “Principles for the Formulation of the State Budget, 2nd Edition” provides illustrative examples to understand the State Budget and also explaining the evolution of the budget presentation following reforms in recent years.

RESEARCHER'S RESPONSE

The definitions mentioned by PR at the beginning of the budget bill are legal definitions of the terms in the budget. It was not a proper definition to be accessed by the public. The two books mentioned by PR is now available online and was not available during research time. It was launched with a limited release where MoE invited small number of people. We stand by our answer "D", as the documents required to answer this question uses non-technical and non-legal terms of budget terms. While the documents cited by PR is not easily understandable by the common public.

IBP COMMENT

For cross-country consistency purposes, IBP determined answer choice "c" as the appropriate response, as some definitions are provided.

120. Is the executive formally required to engage with the public during the formulation and execution phases of the budget process?

A. A law, a regulation, or a formal procedural obligation requires the executive to engage with the public during both the formulation and execution phases of the budget process.

B. A law, a regulation, or a formal procedural obligation requires the executive to engage with the public during either the formulation or the execution phase of the budget process but not both.

C. There is no formal requirement for the executive to engage with the public during either the formulation or the execution phase of the budget process, but informal procedures exist to enable the public to engage with the executive during the formulation or execution phase of the budget process or during both phases.

D. There is no formal requirement and the executive does not engage with the public during the budget process.

E. Not applicable/other (please comment).

Indonesia

D.

Score: 0


Comments: The government is required to engage the public in formulating priorities and programs for long term, medium, and short term (annual) goals in both national and subnational level as stipulated in law (1) cited above. This process of engagement is formally
called Musyawarah Perencanaan Pembangunan/Musrenbang. General timetable for formulating annual goals is stipulated in law (2) cited above. Since the last OBS, more and more CSO were invited during the budget formulation process in determining goals and annual strategic plans. However, the process of aligning these priorities into financial calculation for annual budget formulation is not publicized and there are no mechanism in place to ensure contribution from those outside of government, for example in the process in determining budget ceiling, all meetings are closed within the government only. We believe that the formulation phase should cover both of these aspects (determining priorities and then putting financial numbers to those priorities), we concluded that during the budget formulation process, the government does not engage with the public. No engagement are found within other phase of budgeting.

**PEER REVIEWER**

**Opinion:** No, I do not agree with the score.

**Suggested Answer:** b.

**Comments:** I believe that this question is focused on legal obligations (and not necessarily compliance with this requirement). In this regard I consider that Law no. 25/2004 requires public participation in the formulation of the government's priorities and annual work programme (RKP) which I have defined elsewhere in my comments as the pre-budget document. In addition, public participation in mandated in Law No. 12/2011 on the Formulation of Laws and Regulations. Although not formally linked to the budget process, the requirements of laws and regulations could have a direct impact on the budget, such as through the introduction of new or amendment of existing tax regulations or licensing requirements that could results in changes in non-tax revenue. Based on the above points, I conclude that the government is required to formally engage the public during the formulation of the budget but not the execution of the budget.

**RESEARCHER’S RESPONSE**

As we mentioned in our comments, budget formulation activities should include determining priorities, and then putting financial numbers to those priorities. The process described by PR is only one part of the formulation process and not the whole formulation process. The government is obligated to engage the public during the planning of goals and plans, as mentioned by PR and also from my comments (this process is called Musrenbang and it produce RKP document). However, no legal obligation mentioned for government to engage the public when putting those goals and plans into financial numbers. This create a broken link of public engagement during formulation process as it is incomplete. Therefore we concluded that the answer is “D”.

**IBP COMMENT**

IBP agrees with the researcher and retains the researcher’s response of “d”.

121. When the executive engages with the public during the budget formulation process, does it articulate what it hopes to achieve from the engagement and provide other information far enough in advance so that the public can participate in an informed manner?

**A.** The executive provides sufficient information (including what it hopes to achieve from its engagement with the public) in advance of the engagement.

**B.** The executive provides information to the public, but it is either insufficient or is not provided in advance of the engagement.

**C.** The executive provides information to the public, but it is neither sufficient nor provided in advance of the engagement.

**D.** The executive does not provide information, or does not engage with the public during the budget process.

**E.** Not applicable/other (please comment).

**Indonesia**

**Score:** 0
Comments: Based on our answer for Question 121, the government does not engage with the public during budget formulation.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: As I indicated in previous questions the government consults with the public in the formulation of the government's priorities and annual work programme (RKP), which I have defined elsewhere in my comments as the pre budget document. This work is led by the National Development Planning Agency (Bappenas). However, the results of the RKP are to feed into the budget process. This is made explicit in Presidential Regulation no. 39/2013 on the 2014 Government Work Plan (Peraturan Presiden Republik Indonesia Nomor 39 Tahun 2013 tentang Rencana Kerja Pemerintah Tahun 2014) state that the 2014 Government Work Plan (hereinafter RKP) contained the Macroeconomic Framework for 2014 - together with the development priorities, work programme and financing (Article/Pasal 2(1)).

Moreover, the 2014 RKP is to be used as guidance by ministries and institutions in formulating their respective 2014 work programmes, and the formulation of the 2014 State Budget (APBN) (Article/Pasal 2(3)). This regulation was signed by the President on 17 May 2013 and published on the website of the Ministry of the State Secretariat (Kementerian Sekretariat Negara) and published as a Republic of Indonesia State Paper (Lembaran Negara Republik Indonesia). The Presidential Regulation was accessed online from http://www.setneg.go.id/index.php?option=com_perundangan&id=3983&task=detail&catid=6&Itemid=42&tahun=2013 (accessed 18 October 2014). Presidential Regulations published on the website of the Ministry of the State Secretariat do not have a specific date stamp on what date they are published. My experience working with the State Secretariat is that these are typically published within a few days (I believe that the State Secretariat has a performance indicator about this, which it publishes in its annual performance report and typically reports 95-100% compliance). This Presidential Regulation is often published on the websites of other government agencies (including the National Development Planning Agency or “Bappenas” which is responsible for preparing the macroeconomic framework). At the time that this survey was prepared, and in line with the guidelines to use documents published before 30 June 2014, it should be noted that the pre budget statement for 2015 was already prepared and published. Presidential Regulation no. 43/2014 on the 2015 Government Work Plan (Peraturan Presiden Republik Indonesia Nomor 43 Tahun 2014 tentang Rencana Kerja Pemerintah Tahun 2015). This regulation was signed by the President on 17 May 2013. The RKP for 2015 was published on the Bappenas website with a date stamp of 20 May 2014. The RKP for 2015 was accessed online from http://www.bappenas.go.id/data-dan-informasi-utama/dokumen-perencanaan-dan-pelaksanaan/rencana-kerja-pemerintah/rkp-2014-tentang-rkp-2015/perpres-no-43-tahun-2014-tentang-rkp-2015/ (accessed 18 October 2014). A direct link to book 1 (the focus of this question) was accessed online from http://www.bappenas.go.id/books/rkp2015/buku1/ (accessed 18 October 2014). Bappenas develops and distributes terms of reference for public consultation. For example, http://konsultasi-publik.bappenas.go.id/wp-content/uploads/2014/04/TOR-FKP-Penyusunan-RKP-2015-04042014.pdf (accessed 18 October 2014). This information includes on the background to the public consultation, objectives, intended outcomes and agenda of consultation sessions. In preparing the public consultation for the development of the RKP, Bappenas has established a dedicated website for public consultation in 2012 (http://konsultasi-publik.bappenas.go.id/). For the preparation of the 2014 budget it developed terms of references for different non-government groups and prepared a summary write up of the process and conclusions. However, I consider that the information is insufficient because it does not provide sufficient information about the government's draft RKP to be discussed. In addition, and although separated from the budget process, a number of ministries and institutions have sought to engage stakeholders in their administrative reforms.

RESEARCHER'S RESPONSE

We disagree with PR's comments. As we have described in the previous question, public engagement in formulation process should be made during the planning of goals and priorities, and then putting financial numbers to those goals and priorities. The process and the document described by PR is only the first half of the formulation process. Therefore, we concluded that if not the whole formulation process is engaged, then it is not considered a public engagement during formulation process. I do agree with PR's comment that a number of ministries do seek to engage with stakeholders, but it was different from the budget process. We stand by our answer "D".

IBP COMMENT

IBP agrees with the researcher's response and retains the researcher's response of "d".
122. When the executive engages with the public during the budget execution process, does it articulate what it hopes to achieve from the engagement and provide other information far enough in advance so that the public can participate in an informed manner?

A. The executive provides sufficient information (including what it hopes to achieve from its engagement with the public) in advance of the engagement.
B. The executive provides information to the public, but it is either insufficient or is not provided in advance of the engagement.
C. The executive provides information to the public, but it is neither sufficient nor provided in advance of the engagement.
D. The executive does not provide information, or does not engage with the public during the budget process.
E. Not applicable/other (please comment).

Indonesia

D. Score: 0

Sources: NA

Comments: Based on our answer in Question 120, the government does not engage with the public during budget execution phase.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: b.

123. Has the executive established mechanisms to identify the public's perspective on budget priorities?

A. Yes, the executive has established mechanisms to identify the public's perspective on budget priorities, and these mechanisms are accessible and widely used by the public.
B. Yes, the executive has established mechanisms to identify the public's perspective on budget priorities; while these mechanisms are accessible they are not widely used by the public.
C. Yes, the executive has established mechanisms to identify the public's perspective on budget priorities, but these mechanisms are not accessible.
D. No, the executive has not established any mechanisms to identify the public's perspective on budget priorities.
E. Not applicable/other (please comment).

Indonesia

B. Score: 67
Sources: Requirements for government engagement with the public during the budget formulation is stipulated in this law, Law No. 25 Year 2004 regarding “Sistem Perencanaan Pembangunan National” (National Development Planning System), article no.1, 2, 4, 6, and 7. 

Comments: The government are required to engage with the public in identifying priorities. This engagement is being done to determine priorities in long term, medium term, and short term (annually) as cited in law (1) above. This process is called “Musyawarah Pembangunan/Musrenbang” (Development Discussion). In Musrenbang, the government held an open discussion with the public from the smallest level of state (village level), up to the national level. Although the Musrenbang is supposedly open for everyone, in reality, those who attended are people coming from privileged society in the area, or it was held without announcement, or it was held in a different subnational area.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

124. Has the executive established mechanisms to identify the public’s perspective on budget execution?

A. Yes, the executive has established mechanisms to identify the public’s perspective on budget execution, and these mechanisms are accessible and widely used by the public.

B. Yes, the executive has established mechanisms to identify the public’s perspective on budget execution; while these mechanisms are accessible they are not widely used by the public.

C. Yes, the executive has established mechanisms to identify the public’s perspective on budget execution, but these mechanisms are not accessible.

D. No, the executive has not established any mechanisms to identify the public’s perspective on budget execution.

E. Not applicable/other (please comment).

Indonesia

Score: 0

Sources: NA

Comments: No mechanism established to identify public’s perspective during budget execution by the executive.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

125. Does the executive provide formal, detailed feedback to the public on how its inputs have been used to develop budget plans and improve budget execution?

A. Yes, the executive issues reports on the inputs it received from the public and provides detailed feedback on how these inputs have been used.
Yes, the executive issues reports on the inputs it received from the public, but provides only limited feedback on how these inputs have been used.

Yes, the executive issues reports on the inputs it received from the public, but provides no feedback on how these inputs have been used.

No, the executive does not issue reports on the inputs it received from the public or provide feedback on how these inputs have been used.

Not applicable/other (please comment).

Indonesia

C.

Score: 33

Sources: Report on the implementation of National Development Discussion (Musrenbangnas) can be viewed in:
http://musrenbangnas.bappenas.go.id/

Comments: Government have a formal mechanism to gather inputs from the public in a system called "Musyawarah Pembangunan/Musrenbang" (Development Discussion). This system is held from the lowest level of subnational government to national level. Inputs can be incorporated in APBD (Subnational Budget) or APBN (National budget). For national session, the report of the implementation of National Development Discussion can be seen in the website above. Those reports are the only publication of National Development Discussion which are accessed by the public. The report mention no feedback on how inputs are used.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: In preparing the public consultation for the development of the RKP, Bappenas has established a dedicated website for public consultation in 2012 (http://konsultasi-publik.bappenas.go.id/). For the preparation of the 2014 budget it developed terms of references for different nongovernment groups and prepared a summary write up of the process and conclusions.

126. Does a legislative committee (or committees) hold public hearings on the macroeconomic and fiscal framework presented in the budget in which testimony from the executive branch and the public is heard?

A. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and a wide range of constituencies.

B. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and some constituencies.

C. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony from the executive branch is heard, but no testimony from the public is heard.

D. No, public hearings are not held on the macroeconomic and fiscal framework in which testimony from the executive branch and the public is heard.

E. Not applicable/other (please comment).

Indonesia
Score: 33

Sources: Regulation on legislative meetings on macroeconomic and fiscal framework are mandated through these laws: (1) Law No.17 Year 2003 regarding "Keuangan Negara" (State Financial), article no. 13 verse (1) http://www.sjdih.depkeu.go.id/fullText/2003/17TAHUN2003UU.htm (2) Law no. 27 Year 2009 regarding MPR (People's Assembly), DPR (House of Representatives), DPD (Regional Representatives), and DPRD (House of Regional Representatives), article no. 158 http://dpr.go.id/id/undang-undang/2009/27/uu/Majelis-Permusyawaratan-Rakyat,-Dewan-Perwakilan-Rakyat,-Dewan-Perwakilan-Derah,-Dewan-Perwakilan-Daerah,-Dan-Dewan-Perwakilan-Rakyat-Daerah In practice, the legislator does held this meetings openly and some of the meeting recordings are also available online as can be seen in: http://www.youtube.com/watch?v=4S9uqhkB04g

Comments: As stipulated in the laws cited above, legislator do held meetings with executive on macroeconomic and fiscal framework. Since OBS 2012, government have been opening themselves to the public in running these meetings. These meetings are extensively covered by the media, and live broadcast may also involved. However, in this meetings, no testimony from the public is being heard. Thus it is appropriate that the answer should be "C".

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

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127. Do legislative committees hold public hearings on the individual budgets of central government administrative units (i.e., ministries, departments, and agencies) in which testimony from the executive branch is heard?

A. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a wide range of administrative units.
B. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of the main administrative units.
C. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a small number of administrative units.
D. No, public hearings in which testimony from the executive branch is heard are not held on the budgets of administrative units.
E. Not applicable/other (please comment).

Indonesia

B.

Score: 67

Sources: Public meetings on budgets between executive and legislative is stipulated in this law: Law no. 27 Year 2009 regarding MPR (People's Assembly), DPR (House of Representatives), DPD (Regional Representatives), and DPRD (House of Regional Representatives), article no. 157 verse (3). http://dpr.go.id/id/undang-undang/2009/27/uu/Majelis-Permusyawaratan-Rakyat,-Dewan-Perwakilan-Rakyat,-Dewan-Perwakilan-Derah,-Dewan-Perwakilan-Daerah,-Dan-Dewan-Perwakilan-Rakyat-Daerah Short reports of these meetings can be seen in each of the commission's portal in: http://www.dpr.go.id/

Comments: Legislator does held extensive meetings with the executive on budget issues. Short reports on these meetings is available on legislator's website as a portal for each commission. The legislator hold two types of meetings: 1) Rapat Dengar Pendapat/RDP (Hearing with Executive); 2) Rapat Dengar Pendapat Umum/RDPU (Hearing with Public). Hearings with Executive (RDP) is attended by executive branch only and no testimony is being heard from the public. While Hearing with Public (RDPU) is a hearing specifically for certain part of
the public, and may involve part of executive branch. Both of this hearings may be closed or open to the public. Therefore, since hearings are always divided and no public testimony is every allowed during hearings with executive, we concluded that the appropriate answer is “B”. The majority of the meetings have reports that it was held public.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

128. Do legislative committees hold public hearings on the individual budgets of central government administrative units (i.e., ministries, departments, and agencies) in which testimony from the public is heard?

A. Yes, public hearings in which testimony from the public is heard are held on the budgets of a wide range of administrative units.
B. Yes, public hearings in which testimony from the public is heard are held on the budgets of some administrative units.
C. Yes, public hearings in which testimony from the public is heard are held on the budgets of a small number of administrative units.
D. No, public hearings in which testimony from the public is heard are not held on the budgets of administrative units.
E. Not applicable/other (please comment).

Indonesia

Score: 33

Sources: Legislative held public hearings on budget as stipulated in these two laws: (1) Law No.17 Year 2003 regarding ”Keuangan Negara” (State Financial), article no. 13 verse (1) http://www.sjdih.depkeu.go.id/fullText/2003/17TAHUN2003UU.htm (2) Law no. 27 Year 2009 regarding MPR (People's Assembly), DPR (House of Representatives), DPD (Regional Representatives), and DPRD (House of Regional Representatives), article no. 158 http://dpr.go.id/id/undang-undang/2009/27/uu/Majelis-Permusyawaratan-Rakyat,-Dewan-Perwakilan-Rakyat,-Dewan-Perwakilan-Daerah,-Dan-Dewan-Perwakilan-Rakyat-Daerah

Comments: The legislator always separate hearings between executive and the public. These hearings may be either closed or open for public to attend. Testimony from the public can only be done during hearing session with the public. After a legislator watch in 2013 for 2014 budget, we found that the number of NGO speaks in with legislator is less than it was during the previous budget. Therefore, we concluded that public hearings which testimony from the public is heard are only held on small number of budget.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

129. Do the legislative committees that hold public hearings on the budget release reports to the public on these hearings?

A. Yes, the committees release reports, which include all written and spoken testimony presented at the hearings.
B. Yes, the committees release reports, which include most testimony presented at the hearings.
C. Yes, the committees release reports, but they include only some testimony presented at the hearings.
D. No, the committees do not release reports, or do not hold public hearings.

E. Not applicable/other (please comment).

Indonesia

C.

Score: 33

Sources: Reports on each meetings can be found scattered around the website of www.dpr.go.id. Look for the profile on each commission, and a link to list of reports on hearings can be viewed. For example, list of reports for commission VII can be found in: http://www.dpr.go.id/id/Komisi/Komisi-VII/laporan-singkat

http://www.dpr.go.id/id/Komisi/Komisi-VII/laporan-singkat Reports on hearings by commissions other than the sectoral commissions are not reported.

Comments: Reports are always made after open hearings in the legislative. However, these reports are difficult to find from the website and it is not obvious from the front page of the website. Only short summary of who attended and the decision of the hearings are written in the report, therefore we concluded that it is not informative. Unfortunately, only reports on open hearings are published. Reports on closed hearings are never published on the website, or even when we asked through formal letter.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

130. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can assist in formulating its audit program (by identifying the agencies, programs, or projects that should be audited)?

A. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program, and these mechanisms are accessible and widely used by the public.

B. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program; while these mechanisms are accessible, they are not widely used by the public.

C. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program, but these mechanisms are not accessible.

D. No, the SAI does not have formal mechanisms through which the public can assist in formulating its audit program.

E. Not applicable/other (please comment).

Indonesia

B.

Score: 67

Sources: The public could file a complaint and suggestion and assisting the SAI in formulating the audit through this website: http://www.bpk.go.id/formpage/complaints

Comments: The website cited above linked to an electronic form where the public could post suggestions and also complaints where the SAI could follow up. However, no reports on whether people are filing reports or the SAI is following up on any report from the public. Since the only avenue for the public to access this mechanism is through the internet, we concluded that this system is not widely used as
131. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can participate in audit investigations (as respondents, witnesses, etc.)?

A. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations, and these mechanisms are accessible and widely used by the public.

B. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations; while these mechanisms are accessible, they are not widely used by the public.

C. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations, but these mechanisms are not accessible.

D. No, the SAI does not have formal mechanisms through which the public can participate in audit investigations.

E. Not applicable/other (please comment).

Indonesia

D. Score: 0

Sources: NA

Comments: No mechanism can be found for the public to participate in audit investigations. SAI audit are being done by SAI and its provincial branch, or by public auditors appointed by SAI.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

132. Does the Supreme Audit Institution (SAI) maintain any communication with the public regarding its Audit Reports beyond simply making these reports publicly available?

A. Yes, in addition to publishing Audit Reports, the SAI maintains other mechanisms of communication to make the public aware of audit findings (such as maintaining an office that regularly conducts outreach activities to publicize previously released audit findings).

B. No, the SAI does not maintain any formal mechanisms of communication with the public beyond publishing Audit Reports.

C. Not applicable/other (please comment).

Indonesia
Score: 100

Sources: The SAI maintain a mandatory public information unit as a realization of Information Disclosure Law, Law No. 14 Year 2008. The details can be seen in this link: http://www.bpk.go.id/page/pusat-informasi-dan-komunikasi

Comments: Since Law No.14 Year 2008 on Information Disclosure was established, SAI have maintain their center of information. All public request on information related to SAI activities not normally published, can do so by formally making request to the website cited above. By implementing the law, SAI is required to have a certain unit to deal with request for information. However, no active activity done by SAI to do outreach to the public except for making visits and investigation towards government bodies. Therefore, it should be enough to answer "A".

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: In addition, BPK publishes a quarterly magazine on its audit work, as well as summaries of key audits.

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133. Does the Supreme Audit Institution (SAI) provide formal, detailed feedback to the public on how their inputs have been used to determine its audit program or in Audit Reports?

A. Yes, the SAI issues reports on the inputs it received from the public and provides detailed feedback on how these inputs have been used.
B. Yes, the SAI issues reports on the inputs it received from the public but provides only limited feedback on how these inputs have been used.
C. Yes, the SAI issues reports on the inputs it received from the public but provides no feedback on how these inputs have been used.
D. No, the SAI does not issue reports on the inputs it received from the public through public consultations.
E. Not applicable/other (please comment).

Indonesia

D.

Score: 0

Sources: NA

Comments: No report on whether the input from the public are followed up upon, whether reports listed from the website or through other channels.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.