

Open Budget Survey 2017

Questionnaire

Indonesia

January 2018

COUNTRY QUESTIONNAIRE: INDONESIA

PBS-1: What is the fiscal year of the PBS evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: FY 2017

Sources: According to Law No. 17 Year 2003 on State Finance article 13, the Pre-Budget Statement (PBS) should have been produced by Mid-May prior to FY.

Comments: Researcher: Pre-Budget Statement/PBS is identified in the quoted law as "Kerangka Makroekonomi dan Pokok-Pokok Kebijakan Anggaran" (Main Points of Fiscal Policy and Macroeconomic Framework).

Peer Reviewer

Opinion: Agree with Comments

Comments: The attached document is the State Finance Law but not the actual pre budget statement.

Government Reviewer

Opinion: Agree

PBS-2: When is the PBS made available to the public?

- a. (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
- b. (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
- c. (33) Less than two months in advance of the budget year, but at least one month before the Executive's Budget Proposal is introduced in the legislature
- d. (0) The PBS is not released to the public, or is released less than one month before the Executive's Budget Proposal is introduced to the legislature

Answer: a. (100)

Sources: Public webpage containing PBS 2017 was accessed by researcher at June 16th 2016 and Fiscal Policy Agency, the agency tasked for producing PBS confirm that the document was uploaded at May 2016.

Comments: Researcher: The 2017 PBS document was already available when accessed at June 16th by researcher, and that is already more than one month before EBP was proposed to parliament in August 2016.

Peer Reviewer

Opinion: Agree with Comments

Comments: Again, no link provided for the actual pre budget statement.

Government Reviewer

Opinion: Agree

PBS-3a: If the PBS is published, what is the date of publication of the PBS? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: 23 May 2016

Sources: Email exchange in June 23rd with a staff at Fiscal Policy Agency of Ministry of Finance, the agency tasked at handling PBS, mentions that the 2017 PBS was uploaded to the web on May 23rd 2016.

Peer Reviewer

Opinion: Agree with Comments

Comments: There is no link to the pre budget statement

Government Reviewer

Opinion: Agree

PBS-3b: In the box below, please explain how you determined the date of publication of the PBS. If the document is not published at all, researchers should mark this question "n/a."

Answer: The 2017 PBS document was already available when accessed at June 16th by researcher. But since there was no timestamp at the webpage of PBS 2017, we had to ask the agency responsible in uploading the document.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-4: If the PBS is published, what is the URL or weblink of the PBS? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

Answer: http://www.fiskal.kemenkeu.go.id/data/document/kem/2017/kem_...
(http://www.fiskal.kemenkeu.go.id/data/document/kem/2017/kem_ppkf/index.html)

Sources: N/A

Peer Reviewer

Opinion: Agree with Comments

Comments: The document is not published on the Ministry of Finance website together with the actual State Budget.

Government Reviewer

Opinion: Agree

PBS-5: If the PBS is published, are the numerical data contained in the PBS available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: http://www.fiskal.kemenkeu.go.id/data/document/kem/2017/kem_...
(http://www.fiskal.kemenkeu.go.id/data/document/kem/2017/kem_ppkf/index.html) No other documents related to PBS existed for public, except for the link mentioned above.

Comments: Researcher: The PBS 2017 document only exists in pdf format.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: There is no readable data format on Fiscal Policy Office's web, but there are some macro economics data, eg inflation, economic growth, oil and gas lifting, international crude oil price, are published at <http://www.data-apbn.kemenkeu.go.id/Dataset/Details/1010> (<http://www.data-apbn.kemenkeu.go.id/Dataset/Details/1010>).

PBS-6a: If the PBS is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-6b: If you selected option “c” or “d” in question PBS-6a above, please specify how you determined whether the PBS was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question PBS-6a, researchers should mark this question “n/a.”

Answer: N/A

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-7: If the PBS is produced, please write the full title of the PBS. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: Kerangka Ekonomi Makro dan Pokok-Pokok Kebijakan Fiskal Tahun 2017

Sources: N/A

Comments: Researcher: Kerangka Ekonomi Makro dan Pokok-Pokok Kebijakan Fiskal 2017 (Macroeconomic Framework and Fiscal Policy 2017).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-8: Is there a “citizens version” of the PBS?

a. Yes

b. No

Answer: b.

Sources: N/A

Comments: Researcher: No other document was found to accompany PBS at MoF's website or even in the mass media.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-1a: What is the fiscal year of the EBP evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: FY 2017

Sources: Law No. 17 Year 2003 article 15 verse (1)

Comments: Researcher: EBP is identified as 'Nota Keuangan dan Rancangan Anggaran pendapatan dan Belanja Negara' (Financial Memorandum and State Budget). In Law No. 17 year 2003 article 15 verse (1), EBP should be proposed by mid-August prior to fiscal year, which is within the survey's timeframe.

Peer Reviewer

Opinion: Agree with Comments

Comments: The attachment provided is for the State Budget Law and not the actual Executive Budget Proposal

Government Reviewer

Opinion: Agree

EBP-1b: When is the EBP submitted to the legislature for consideration? Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016.

Answer: 16 August 2016

Sources: News from media on the proposal of EBP <http://jakartaglobe.beritasatu.com/business/indonesias-propo...>
(<http://jakartaglobe.beritasatu.com/business/indonesias-proposed-2017-budget-welcomed-pragmatic-realistic/>)

Comments: Researcher: Second paragraph of the news linked in source mentions that the state budget 2017 was proposed to the parliament in 16th of August 2016.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Under the Law No 17/2003, Presidential speech to the legislature is on 16th of August. According to this, usually we deliver this document at least 1 day before this date.

EBP-2: When is the EBP made available to the public?

- a. (100) At least three months in advance of the budget year, and in advance of the budget being approved by the legislature
- b. (67) 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
- c. (33) Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature
- d. (0) The EBP is not released to the public, or is released after the budget has been approved by the legislature

Answer: a. (100)

Sources: (1) Public website of EBP was accessed at 27 September 2016 by researcher (see bottom right of Q1b_screenshot 1 attached) (2)

<http://economy.okezone.com/read/2016/08/30/320/1476873/pemba...>

(<http://economy.okezone.com/read/2016/08/30/320/1476873/pembahasan-rapbn-2017-diperpanjang-hingga-20-oktober-2016>)

Comments: Researcher: Webpage of EBP at Ministry of Finance's website was accessed at 27 September 2016 as can be seen in screenshot which is more than three months before fiscal year begins in January 2017. The EBP 2017 is still being discussed when the document was accessed in 27 September and is expected to be finished in 20 October 2016, as confirmed in article linked at source (2) above.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: This document was published on our official website 1 or 2 day/days after the presidential speech.

EBP-3a: If the EBP is published, what is the date of publication of the EBP? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.

Answer: 18 August 2016

Sources: Timestamp of EBP document at MoF website shows "18 August 2016 - 11:14" <http://www.kemenkeu.go.id/Data/nota-keuangan-rapbn-tahun-2017>... (<http://www.kemenkeu.go.id/Data/nota-keuangan-rapbn-tahun-2017>)

Comments: Researcher: Screenshot of EBP document shows that the webpage was published on 18 August 2016.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-3b: In the box below, please explain how you determined the date of publication of the EBP. If the document is not published at all, researchers should mark this question "n/a."

Answer: There is a timestamp shown on MoF's webpage of EBP document.

Sources: <http://www.kemenkeu.go.id/Data/nota-keuangan-rapbn-tahun-2017>... (<http://www.kemenkeu.go.id/Data/nota-keuangan-rapbn-tahun-2017>)

Comments: Researcher: The timestamp can be seen above the document at the link mentioned above

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-4: If the EBP is published, what is the URL or weblink of the EBP? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a." In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.

Answer: <http://www.kemenkeu.go.id/Data/nota-keuangan-rapbn-tahun-2017>... (<http://www.kemenkeu.go.id/Data/nota-keuangan-rapbn-tahun-2017>)

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-5: If the EBP is published, are the numerical data contained in the EBP or its supporting documents available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: <http://www.kemenkeu.go.id/Data/nota-keuangan-rapbn-tahun-2017>... (<http://www.kemenkeu.go.id/Data/nota-keuangan-rapbn-tahun-2017>) No other information on EBP 2017 from Ministry of Finance's website found except the link above.

Comments: Researcher: EBP was published in pdf format. Machine-readable data of 2017 EBP was not available at other MoF's directorate website.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-6a: If the EBP is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-6b: If you selected option "c" or "d" in question EBP-6a above, please specify how you determined whether the EBP was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question EBP-6a, researchers should mark this question "n/a."

Answer: N/A

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-7: If the EBP is produced, please write the full title of the EBP. If the document is not produced at all, researchers should mark this question "n/a." If there are any supporting documents to the EBP, please enter their full titles in the comment box below.

Answer: "Buku II. Nota Keuangan Beserta Rancangan Anggaran Pendapatan dan Belanja Negara Negara Tahun Anggaran 2017"

Sources: <http://www.kemenkeu.go.id/Data/nota-keuangan-rapbn-tahun-2017>... (<http://www.kemenkeu.go.id/Data/nota-keuangan-rapbn-tahun-2017>)

Comments: Researcher: Book II: Financial Memorandum and State Budget Draft on Revenue and expenditure 2017

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-8: Is there a "citizens version" of the EBP?

- a. Yes
- b. No

Answer: a.

Sources: <http://www.kemenkeu.go.id/Publikasi/advertorial-nota-keuanga>... (<http://www.kemenkeu.go.id/Publikasi/advertorial-nota-keuangan-dan-rapbn-2017>)

Comments: Researcher: An online advertorial document was available at the MoF's website, as can be seen in the link above, following the publication of EBP. The timestamp for the page shows 18 August 2016.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-1a: What is the fiscal year of the EB evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: FY 2017

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-1b: When was the EB approved (enacted) by the legislature? Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016.

Answer: 26 October 2016

Sources: <http://www.indonesia-investments.com/news/todays-headlines/i...> (<http://www.indonesia-investments.com/news/todays-headlines/indonesia-s-parliament-approves-government-s-2017-state-budget/item7308>); <http://www.thejakartapost.com/news/2016/10/28/new-budget-expected-drive-economic-activity.html>

Comments: Researcher: News articles on the approval of 2017 state budget mentions 26 October 2016 when the parliament approves the budget as can be seen in the link above. <http://www.thejakartapost.com/news/2016/10/27/govt-play-safe...> (<http://www.thejakartapost.com/news/2016/10/27/govt-play-safe-with-2017-state-budget.html>)

Peer Reviewer

Opinion: Disagree

Suggested answer: 18 November 2016.

Comments: As Indonesia has a presidential system of government the enactment of the budget is dependent on signature of the bill by the President. The State Budget was enacted by the President on 17 November 2016 and promulgated on 18 November 2016. This is evidenced on page 47 of the 2017 State Budget Law. (<http://www.kemenkeu.go.id/Data/uu-apbn-tahun-2017> (<http://www.kemenkeu.go.id/Data/uu-apbn-tahun-2017>))

Government Reviewer

Opinion: Agree

Researcher response: For this OBS round, for purposes of cross-country consistency, the earlier date of parliamentary approval is being used. All mass media in Indonesia published that Indonesian EB was approved by parliament on October 26, 2016. Here is another source <https://www.indonesia-investments.com/id/news/todays-headlines/ind...> (<http://www.indonesia-investments.com/id/news/todays-headlines/indonesia-s-parliament-approves-government-s-2017-state-budget/item7308>)?

EB-2: When is the EB made available to the public?

- a. (100) Two weeks or less after the budget has been enacted
- b. (67) Between two weeks and six weeks after the budget has been enacted
- c. (33) More than six weeks, but less than three months, after the budget has been enacted
- d. (0) The EB is not released to the public, or is released more than three months after the budget has been enacted

Answer: b. (67)

Sources: Timestamp at the Ministry of Finance's website for Enacted Budget <http://www.anggaran.depkeu.go.id/dja/edef-konten-view.asp?id...> (<http://www.anggaran.depkeu.go.id/dja/edef-konten-view.asp?id=1242>)

Comments: Researcher: Time stamp shown at the webpage for 2017 State Budget shows 14 of December 2016, which is around six weeks after the budget was approved in 26 October 2016. Thus, the best answer is "b"

Peer Reviewer**Opinion:** Disagree**Suggested answer:** a.

Comments: As Indonesia has a presidential system of government the enactment of the budget is dependent on signature of the bill by the President. The State Budget was enacted by the President on 17 November 2016 and promulgated on 18 November 2016. This is evidenced on page 47 of the 2017 State Budget Law. The law is first published on the website of the State Secretariat (that publishes all laws in Indonesia), but this website does not have date/time stamp on when it the law was published. The researcher is correct that the enacted budget law was published on the Ministry of Finance Directorate-General of Budget website on 14 December 2016 (<http://www.anggaran.depkeu.go.id/dja/edef-konten-view.asp?id=...> (<http://www.anggaran.depkeu.go.id/dja/edef-konten-view.asp?id=1242>)). However, it was published on the Ministry of Finance website on 25 November 2016 (<http://www.kemenkeu.go.id/Data/uu-apbn-tahun-2017> (<http://www.kemenkeu.go.id/Data/uu-apbn-tahun-2017>)), as evidenced by the date stamp. As such I would propose the response of (A).

Government Reviewer**Opinion:** Agree

Researcher response: I have checked the publication data. Yes, I agree with the reviewer that on November 25th 2016, Government has published the EB Law on the Ministry of Finance website (<http://www.kemenkeu.go.id/Data/uu-apbn-tahun-2017> (<http://www.kemenkeu.go.id/Data/uu-apbn-tahun-2017>)), The EB was approved on Oct 26th 2016, which means the EB law was published 4 weeks after the approval.

EB-3a: If the EB is published, what is the date of publication of the EB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." Note that the date of publication is not necessarily the same date that is printed on the document.

Answer: 25 November 2016

Sources: Timestamp provided in 2017 Enacted Budget's webpage <http://www.anggaran.depkeu.go.id/dja/edef-konten-view.asp?id=...> (<http://www.anggaran.depkeu.go.id/dja/edef-konten-view.asp?id=1242>)

Comments: Researcher: Timestamp shown in Ministry of Finance's webpage on 2017 State Budget shows '14 December 2016 1:17:36 pm' as its publication date.

Peer Reviewer**Opinion:** Disagree**Suggested answer:** 25 November 2016

Comments: Date stamp on Ministry of Finance website says 25 November 2016, when the Law was promulgation on 18 November (<http://www.kemenkeu.go.id/Data/uu-apbn-tahun-2017> (<http://www.kemenkeu.go.id/Data/uu-apbn-tahun-2017>)).

Government Reviewer**Opinion:** Agree with Comments

Comments: due to the budget process, the enacted document can be finished after all line ministries budget documents are done at 30 November. As a result, the the EB can be published at December

Researcher response: <http://www.anggaran.depkeu.go.id/dja/edef-konten-view.asp?id=...> (<http://www.anggaran.depkeu.go.id/dja/edef-konten-view.asp?id=1242>) This link is published about the news on the EB. The news said that EB has been approved by the parliament on plenary meeting on 26 October 2016 but EB itself for the first time was published on 25 November as <https://www.kemenkeu.go.id/Data/uu-apbn-tahun-2017> For (<https://www.kemenkeu.go.id/Data/uu-apbn-tahun-2017>) this reason we accept the change score to 25 November 2016.

EB-3b: In the box below, please explain how you determined the date of publication of the EB. If the document is not published at all, researchers should mark this question "n/a."

Answer: Checking the time stamp at the Ministry of Finance's website for Enacted Budget 2017

Sources: <http://www.anggaran.depkeu.go.id/dja/edef-konten-view.asp?id=...> (<http://www.anggaran.depkeu.go.id/dja/edef-konten-view.asp?id=1242>)

Comments: Researcher: n/a

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Agree

EB-4: If the EB is published, what is the URL or weblink of the EB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

Answer: <http://www.anggaran.depkeu.go.id/dja/edef-konten-view.asp?id=1242> (http://www.anggaran.depkeu.go.id/dja/edef-konten-view.asp?id=1242)

Sources: n/a

Comments: Researcher: The document is published in time frame of OBS 2017.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-5: If the EB is published, are the numerical data contained in the EB available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: b.

Sources: The document is published in PDF format. Even though the pdf can be consider as human readable, but according open data handbook (<http://opendatahandbook.org/glossary/en/terms/machine-readab...> (<http://opendatahandbook.org/glossary/en/terms/machine-readable/>)), pdf format is not considered as machine readable because it could not be automatically proceed and analysed.

Comments: Researcher: The Indonesian government just has soft launched The State Budget Portal in 14 September 2016. It is aimed to open state budget in format excel file. Data Machine-readable numerical data for State Budget, including State Budget 2016 from the Ministry of Finance is available within a very limited budget category and aggregated with data from 2010-2016 as can be seen in link 1 above. The new State Budget portal (www.data-apbn.kemenkeu.go.id (<http://www.data-apbn.kemenkeu.go.id>)) provides a closed-format Excel file in xlsx for state budget expenditure (link number 1a), education expenditure (link 1b), and health expenditure (link 1c). (1) <http://www.data-apbn.kemenkeu.go.id/Dataset> (<http://www.data-apbn.kemenkeu.go.id/Dataset>) (1a) <http://www.data-apbn.kemenkeu.go.id/Dataset/Details/1009> (<http://www.data-apbn.kemenkeu.go.id/Dataset/Details/1009>) (1b) <http://www.data-apbn.kemenkeu.go.id/Dataset/Details/1007> (<http://www.data-apbn.kemenkeu.go.id/Dataset/Details/1007>) (1c) <http://www.data-apbn.kemenkeu.go.id/Dataset/Details/1008> (<http://www.data-apbn.kemenkeu.go.id/Dataset/Details/1008>) The excel format are separated from the original document of Enacted Budget which was published by online. This excel format is also published in the different time with EB. Therefore, the answer is "c"

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: The 3rd book of EB contains the line ministries expenditures. It is easier if the data was put on the portal data apbn in different format. it is hard to put the data as same as the 3rd book's format. In this case, I would like to make a "b" mark. All the data was published at 28 November 2016. See <http://www.data-apbn.kemenkeu.go.id/Dataset/Details/1009> (<http://www.data-apbn.kemenkeu.go.id/Dataset/Details/1009>)

Researcher response: I have check the link <http://www.data-apbn.kemenkeu.go.id/Dataset/Details/1009> (<http://www.data-apbn.kemenkeu.go.id/Dataset/Details/1009>) and find out that the data has been updated to included 2017 EB in excel format. I agree to changing the score to "B"

EB-6a: If the EB is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-6b: If you selected option “c” or “d” in question EB-6a above, please specify how you determined whether the EB was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question EB-6a, researchers should mark this question “n/a.”

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-7: If the EB is produced, please write the full title of the EB. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: Nota Keuangan Anggaran Pendapatan dan Belanja Negara 2017. (Financial Memorandum and State Budget on Revenue and Expenditure 2017)

Sources: n/a

Comments: Researcher: Nota Keuangan Anggaran Pendapatan dan Belanja Negara 2017. (Financial Memorandum and State Budget on Revenue and Expenditure 2017)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-8: Is there a “citizens version” of the EB?

a. Yes

b. No

Answer: a.

Sources: <http://www.kemenkeu.go.id/Publikasi/informasi-apbn-2017> (<http://www.kemenkeu.go.id/Publikasi/informasi-apbn-2017>)

Comments: Researcher: The Ministry of Finance released a citizen version of Enacted State Budget 2017: 48 pages version was published in Ministry of Finance's website: <http://www.anggaran.depkeu.go.id/content/Publikasi/2016%20BI...> (<http://www.anggaran.depkeu.go.id/content/Publikasi/2016%20BIB%202017.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-1: What is the fiscal year of the CB evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.” If more than one Citizens Budget is produced, for each CB please indicate the document the CB simplifies/refers to, and the fiscal year.

Answer: FY 2017

Sources: n/a

Comments: Researcher: The latest budget document released during time of research is the EBP 2017, therefore, it is the one being assessed.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-2a: For the fiscal year indicated above, what is the public availability status of the CB. If more than one Citizens Budget is produced, please complete this questions for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their public availability status.

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: <http://www.anggaran.depkeu.go.id/content/publikasi/2016%20ad...>
(<http://www.anggaran.depkeu.go.id/content/publikasi/2016%20adveritorial%20RAPBN%202017.pdf>)

Comments: Researcher: The citizens budget for EBP 2017 is available online at designated link in the source box: Other citizens budgets are also available online for: - 2016 mid-year revision budget (short and long version) - 2016 proposed mid-year revision budget (short version) - 2016 enacted budget (short and long version)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-2b: If you selected option “c” or “d” in question CB-2a above, please specify how you determined whether the CB was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question CB-2a, researchers should mark this question “n/a.”

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-3a: If the CB is published, what is the date of publication of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question “n/a.” If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their dates of publication.

Answer: 16 August 2016

Sources: <http://www.anggaran.depkeu.go.id/dja/edef-konten-view.asp?id...> (<http://www.anggaran.depkeu.go.id/dja/edef-konten-view.asp?id=1206>)

Comments: Researcher: Citizens versions of EBP 2017 was published in August 2016 as can be seen at the bottom of the webpage at the designated link in the Source box above. It was published in time frame accepted by OBS 2017

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-3b: In the box below, please explain how you determined the date of publication of the CB. If the document is not published at all, researchers should mark this question “n/a.”

Answer: Timestamp at webpage for citizens budget of EBP 2017 mentions the date it is published.

Sources: <http://www.anggaran.depkeu.go.id/dja/edef-konten-view.asp?id=1206> (http://www.anggaran.depkeu.go.id/dja/edef-konten-view.asp?id=1206)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-4: If the CB is published, what is the URL or weblink of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.” If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their URL or weblink.

Answer: <http://www.anggaran.depkeu.go.id/dja/edef-konten-view.asp?id=1206> (http://www.anggaran.depkeu.go.id/dja/edef-konten-view.asp?id=1206)

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-5: If the CB is produced, please write the full title of the CB. If the document is not produced at all, researchers should mark this question “n/a.” If more than one Citizens Budget is produced, for each CB, indicate the document the CB refers to and, next to it, its full title.

Answer: Advertorial Nota Keuangan dan RAPBN 2017

Sources: <http://www.anggaran.depkeu.go.id/dja/edef-konten-view.asp?id=1206> (http://www.anggaran.depkeu.go.id/dja/edef-konten-view.asp?id=1206)

Comments: Researcher: (Advertorial of financial memorandum and State Budget Draft on Revenue and expenditure 2017)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-6: If the CB is produced, please indicate which budget document it corresponds to. If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and which budget documents they simplify.

Answer: The CB is produced for EBP 2017

Sources: <http://www.anggaran.depkeu.go.id/dja/edef-konten-view.asp?id=1206> (http://www.anggaran.depkeu.go.id/dja/edef-konten-view.asp?id=1206)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-1: What is the fiscal year of the IYRs evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: FY 2016

Sources: n/a

Comments: Researcher: The current fiscal year running during research period is FY 2016

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-2: When are the IYRs made available to the public?

- a. (100) At least every month, and within one month of the period covered
- b. (67) At least every quarter, and within one month of the period covered
- c. (33) At least every quarter, and within three months of the period covered
- d. (0) The IYRs are not released to the public, or are released more than three months after the period covered

Answer: a. (100)

Sources: (1) <http://www.djpbk.kemenkeu.go.id/portal/id> (<http://www.djpbk.kemenkeu.go.id/portal/id>) (2) <http://www.kemenkeu.go.id/katalogdata?page=1> (<http://www.kemenkeu.go.id/katalogdata?page=1>)

Comments: Researcher: IYR of 2016 is identified as 'Realisasi APBN (I-Account)' and can be found at the the website of Treasury Directorate of Ministry of Finance (link 1), and also at Ministry of Finance's website (link 2). Researcher accessed both website at 28 September 2016. Only four (a majority) out of seven monthly IYR are published within one month after the period covered ended. IYR of August 2016 is not assessed as it still not one month after the period ended.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-3a: If the IYRs are published, what are the dates of publication of the IYRs? Specifically: if quarterly In-Year Reports are published, indicate the dates of publication of at least three of the last four IYRs that were publicly available. If monthly IYRs are published, indicate the dates of publication of at least seven of the last 12 IYRs that were publicly available. Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question “n/a.”

Answer: 01 September 2016, 03 August 2016, 30 June 2016, 30 May 2016, 28 April 2016, 31 March 2016, 03 March 2016

Sources: - IYR July 2016: <http://www.djpbk.kemenkeu.go.id/portal/id/berita/lainnya/pen...>

(<http://www.djpbk.kemenkeu.go.id/portal/id/berita/lainnya/pengumuman/153-realisasi-apbn/2510-realisasi-apbn-per-29-juli-2016.html>) - IYR

June 2016: <http://www.djpbk.kemenkeu.go.id/portal/id/berita/lainnya/pen...>

(<http://www.djpbk.kemenkeu.go.id/portal/id/berita/lainnya/pengumuman/153-realisasi-apbn/2500-realisasi-apbn-per-30-juni-2016.html>) - IYR

May 2016: <http://www.djpbk.kemenkeu.go.id/portal/id/berita/lainnya/pen...>

(<http://www.djpbk.kemenkeu.go.id/portal/id/berita/lainnya/pengumuman/153-realisasi-apbn/2491-realisasi-apbn-per-31-mei-2016.html>) - IYR

April 2016: <http://www.djpbk.kemenkeu.go.id/portal/id/berita/lainnya/pen...>

(<http://www.djpbk.kemenkeu.go.id/portal/id/berita/lainnya/pengumuman/153-realisasi-apbn/2476-realisasi-apbn-per-29-april-2016.html>) - IYR

March 2016: <http://www.djpbk.kemenkeu.go.id/portal/id/berita/lainnya/pen...>

(<http://www.djpbk.kemenkeu.go.id/portal/id/berita/lainnya/pengumuman/153-realisasi-apbn/2468-realisasi-apbn-per-31-maret-2016.html>) - IYR

February 2016: <http://www.djpbk.kemenkeu.go.id/portal/id/berita/lainnya/pen...>

(<http://www.djpbk.kemenkeu.go.id/portal/id/berita/lainnya/pengumuman/153-realisasi-apbn/2459-realisasi-apbn-per-29-februari-2016.html>) -

IYR January 2016: <http://www.djpbk.kemenkeu.go.id/portal/id/berita/lainnya/pen...>

(<http://www.djpbk.kemenkeu.go.id/portal/id/berita/lainnya/pengumuman/153-realisasi-apbn/2449-realisasi-apbn-per-29-januari-2016.html>) Debt

profiles: <http://www.djppr.kemenkeu.go.id/page/load/23> (<http://www.djppr.kemenkeu.go.id/page/load/23>).

Comments: Researcher: IYR 2016 was first uploaded to Treasury Directorate's (the agency handling IYR) website before published to MoF's website. Therefore, the dates of publication between the two website are different. Researcher use the earliest date to determine the publication dates of Monthly IYR 2016 from the Treasury Directorate. Only 4 (a majority) out of 7 IYR 2016 assessed was published within one month after its reporting period which are IYR for February, March, April, and May.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-3b: In the box below, please explain how you determined the date of publication of the IYRs. If the document is not published at all, researchers should mark this question “n/a.”

Answer: Timestamp for each webpage with monthly IYR 2016

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-4: If the IYRs are published, what is the URL or weblink of the IYRs? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.” Researchers should provide the weblink to the most recent In-Year Report in the space below, and – in the comment box underneath – the weblinks to older IYRs.

Answer: (1) <http://www.djpbk.kemenkeu.go.id/portal/id> (<http://www.djpbk.kemenkeu.go.id/portal/id>) (2) <http://www.kemenkeu.go.id/katalogdata?page=1> (<http://www.kemenkeu.go.id/katalogdata?page=1>)

Sources: Debt profile report: <http://www.djpr.kemenkeu.go.id/page/load/23> (<http://www.djpr.kemenkeu.go.id/page/load/23>)

Comments: Researcher: IYR can be found at the home page of Treasury Directorate of Ministry of Finance (link 1), and also at budget information portal of Ministry of Finance's website (link 2).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-5: If the IYRs are published, are the numerical data contained in the IYRs available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: n/a

Comments: Researcher: All IYR data found online are in pdf format.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-6a: If the IYRs are not publicly available, are they still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only

- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-6b: If you selected option “c” or “d” in question IYRs-6a above, please specify how you determined whether the IYRs were produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question IYRs-6a, researchers should mark this question “n/a.”

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-7: If the IYRs are produced, please write the full title of the IYRs. If In-Year Reports are not produced at all, researchers should mark this question “n/a.” Researchers should provide the full title of the most recent In-Year Report in the space below, and – in the comment box underneath – the full titles of older IYRs.

Answer: Realisasi APBN Tahun Anggaran 2016 Tanggal: (followed by period covered)

Sources: n/a

Comments: Researcher: IYR are released monthly. Realized State Budget 2016 (per January 2016); <https://www.kemenkeu.go.id/Data/realisasi-apbn-ta-2015-29-januari-2016-i-account> Realized State Budget 2016 (per February 2016); <https://www.kemenkeu.go.id/Data/realisasi-apbn-ta-2015-29-februari-2016-i-account> Realized State Budget 2016 (per March 2016); <https://www.kemenkeu.go.id/Data/realisasi-apbn-ta-2016-31-maret-2016-i-account> Realized State Budget 2016 (per April 2016); <https://www.kemenkeu.go.id/Data/realisasi-apbn-ta-2016-29-april-2016-i-account> Realized State Budget 2016 (per May 2016); <https://www.kemenkeu.go.id/Data/realisasi-apbn-ta-2016-31-mei-2016-i-account> Realized State Budget 2016 (per June 2016); <https://www.kemenkeu.go.id/Data/realisasi-apbn-ta-2016-30-juni-2016-i-account> Realized State Budget 2016 (per July 2016); <https://www.kemenkeu.go.id/Data/realisasi-apbn-ta-2016-30-juni-2016-i-account> the links I cite are presenting IYR montly but these link only present the summary report of monthy IYR. if we wanto to know about the explanation of summary report for example debt report, we shoul open another documents on diffrent links with different directorates. the problem is this link is not integrated eact other, and these condition make difficluties to treck. For ex. Montly IYR is on the main website of ministry of finance or in but to know about debt profile we should open the website of Directorate General of Financial and Risk Management of the Ministry of Finance.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-8: Is there a “citizens version” of the IYRs?

a. Yes

b. No

Answer: b.

Sources: n/a

Comments: Researcher: No citizens version was found related to IYR, both online and offline.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-1: What is the fiscal year of the MYR evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: FY 2016

Sources: Law No. 17 Year 2003 of State Financial, article no.27

Comments: Researcher: Mid-Year Review document is identified as "Laporan Realisasi Semester Pertama APBN" as mentioned in Law No. 17 Year 2003 of State Financial, article No.27. MYR for Fiscal year 2016 is the latest MYR during research.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-2: When is the MYR made available to the public?

- a. (100) Six weeks or less after the midpoint
- b. (67) Nine weeks or less, but more than six weeks, after the midpoint
- c. (33) More than nine weeks, but less than three months, after the midpoint
- d. (0) The MYR is not released to the public, or is released more than three months after the midpoint

Answer: a. (100)

Sources: <http://www.anggaran.depkeu.go.id/dja/edef-konten-view.asp?id=1198>

Comments: Researcher: Webpage at the Ministry of Finance containing the MYR 2016 mentions 21 July 2016 as its published date, which is only one week after the midpoint at the beginning of July. This document provides a detailed explanation of the state of the budget six months (semester I of fiscal year 2016) and also provided economic projection and fiscal estimated for semester II. For example, The explanation of macro economic projection for semester II is explained in pages 2-9 to 2-14; revenue estimation for semester II can be read in pages 3-7 to 3.9. This document also provides expenditure estimation for Semester II (pages 4-27 to 4-35) and estimated budget deficit and financing for Semester II (pages 6.8 to 6.10)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-3a: If the MYR is published, what is the date of publication of the MYR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: 21 July 2016

Sources: <http://www.anggaran.depkeu.go.id/dja/edef-konten-view.asp?id=1198>

Comments: Researcher: At the bottom of the webpage of MYR 2016 as designated at Source box above mentions '7/21/2016 9:03:30 AM'

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-3b: In the box below, please explain how you determined the date of publication of the MYR. If the document is not published at all, researchers should mark this question “n/a.”

Answer: The timestamp mentioned at the bottom of the webpage with MYR 2016

Sources: <http://www.anggaran.depkeu.go.id/dja/edef-konten-view.asp?id=1198> (http://www.anggaran.depkeu.go.id/dja/edef-konten-view.asp?id=1198)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-4: If the MYR is published, what is the URL or weblink of the MYR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

Answer: <http://www.anggaran.depkeu.go.id/dja/edef-konten-view.asp?id=1198> (http://www.anggaran.depkeu.go.id/dja/edef-konten-view.asp?id=1198)

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-5: If the MYR is published, are the numerical data contained in the MYR available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: n/a

Comments: Researcher: No other online publication on MYR 2016 except the one mentioned in the previous question. The only available document on MYR 2016 is in pdf.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-6a: If the MYR is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion: Agree

MYR-6b: If you selected option “c” or “d” in question MYR-6a above, please specify how you determined whether the MYR was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question MYR-6a, researchers should mark this question “n/a.”

Answer: n/a

Sources: n/a

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

MYR-7: If the MYR is produced, please write the full title of the MYR. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: Laporan Pemerintah Tentang Pelaksanaan Anggaran Pendapatan dan Belanja Negara Semester Pertama Tahun Anggaran 2016

Sources: <http://www.anggaran.depkeu.go.id/content/Publikasi/NK%20APBN/2016%20laporan%20pelaksanaan%20APBN%20semester%20I.pdf>
(<http://www.anggaran.depkeu.go.id/content/Publikasi/NK%20APBN/2016%20laporan%20pelaksanaan%20APBN%20semester%20I.pdf>)

Comments: Researcher: Government Report on implementation of State Budget Revenue and Expenditure of First Semester 2016

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

MYR-8: Is there a “citizens version” of the MYR?

- a. Yes
- b. No

Answer: b.

Sources: n/a

Comments: Researcher: No citizens version of MYR 2016 can be identified both online and offline.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

YER-1: What is the fiscal year of the YER evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: FY 2015

Sources: Law No. 17 Year 2003 article 30 verse (1)

Comments: Researcher: Fiscal Year evaluated for YER in this research is YER for 2015. YER is identified as "Laporan Keuangan Pemerintah Pusat" The document should have been produced as mandated by Law No. 17 Year 2003 article 30 verse (1). The law mentions that audited State Budget Report should be delivered by the President to the Parliament at most six months (June 2016) after the Fiscal Year ended in December 2015.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-2: When is the YER made available to the public?

- a. (100) Six months or less after the end of the budget year
- b. (67) Nine months or less, but more than six months, after the end of the budget year
- c. (33) More than nine months, but within 12 months, after the end of the budget year
- d. (0) The YER is not released to the public, or is released more than 12 months after the end of the budget year

Answer: a. (100)

Sources: <http://www.kemenkeu.go.id/Publikasi/laporan-keuangan-pemerin...> (<http://www.kemenkeu.go.id/Publikasi/laporan-keuangan-pemerintah-pusat-2015>)

Comments: Researcher: Webpage containing YER 2015 mentions June 15 2016 as its published date which is within six months of the end of the Budget Year in 31 December 2015.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-3a: If the YER is published, what is the date of publication of the YER? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: 15 June 2016

Sources: <http://www.kemenkeu.go.id/Publikasi/laporan-keuangan-pemerin...> (<http://www.kemenkeu.go.id/Publikasi/laporan-keuangan-pemerintah-pusat-2015>)

Comments: Researcher: Timestamp mentioned at webpage of YER 2015 as designated at the Sources box above mentions '15 June 2016 - 08:42' as its published date.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-3b: In the box below, please explain how you determined the date of publication of the YER. If the document is not published at all, researchers should mark this question "n/a."

Answer: Timestamp at the YER 2015 webpage of the Ministry of Finance.

Sources: <http://www.kemenkeu.go.id/Publikasi/laporan-keuangan-pemerin...> (<http://www.kemenkeu.go.id/Publikasi/laporan-keuangan-pemerintah-pusat-2015>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-4: If the YER is published, what is the URL or weblink of the YER? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

Answer: <http://www.kemenkeu.go.id/Publikasi/laporan-keuangan-pemerintah-pusat-2015> (<http://www.kemenkeu.go.id/Publikasi/laporan-keuangan-pemerintah-pusat-2015>)

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-5: If the YER is published, are the numerical data contained in the YER available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: b.

Sources: (1) <http://www.data-apbn.kemenkeu.go.id/Dataset> (<http://www.data-apbn.kemenkeu.go.id/Dataset>) (1a) <http://www.data-apbn.kemenkeu.go.id/Dataset/Details/1009> (<http://www.data-apbn.kemenkeu.go.id/Dataset/Details/1009>) (1b) <http://www.data-apbn.kemenkeu.go.id/Dataset/Details/1007> (<http://www.data-apbn.kemenkeu.go.id/Dataset/Details/1007>) (1c) <http://www.data-apbn.kemenkeu.go.id/Dataset/Details/1008> (<http://www.data-apbn.kemenkeu.go.id/Dataset/Details/1008>)

Comments: Researcher: Machine-readable numerical data for State Budget Report of 2015 from the Ministry of Finance is available within a very limited budget category and aggregated with data from 2010 as can be seen in link 1 above. The new State Budget portal (www.data-apbn.kemenkeu.go.id (<http://www.data-apbn.kemenkeu.go.id>)) provides a closed-format Excel file in xlsx for state budget expenditure (link number 1a), education expenditure (link 1b), and health expenditure (link 1c).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-6a: If the YER is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-6b: If you selected option "c" or "d" in question YER-6a above, please specify how you determined whether the YER was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question YER-6a, researchers should mark this question "n/a."

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-7: If the YER is produced, please write the full title of the YER. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: Laporan Keuangan Pemerintah Pusat Tahun 2015 (audited)

Sources: <http://www.kemenkeu.go.id/Publikasi/laporan-keuangan-pemerintah-pusat-2015> (<http://www.kemenkeu.go.id/Publikasi/laporan-keuangan-pemerintah-pusat-2015>)

Comments: Researcher: Central Government Financial Report 2015 (audited)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-8: Is there a “citizens version” of the YER?

a. Yes

b. No

Answer: b.

Sources: n/a

Comments: Researcher: There are no citizens version of YER 2015 that can be found both online and offline.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-1: What is the fiscal year of the AR evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: FY 2015

Sources: Law No. 17 Year 2003 article 30 verse (1)

Comments: Researcher: Audit Report (AR) evaluated for this survey is AR 2015. According to Law no. 17 Year 2003 article 30 verse (1) on State finance, the President should submit financial report that has been audited by State Audit Board no later than six months after the fiscal year ended. During time of research, Audit Report for 2015 state financial should have been published.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-2: When is the AR made available to the public?

a. (100) Six months or less after the end of the budget year

b. (67) 12 months or less, but more than six months, after the end of the budget year

c. (33) More than 12 months, but within 18 months, after the end of the budget year

d. (0) Does not release to the public, or is released more than 18 months after the end of the budget year

Answer: b. (67)

Sources: It was first published on 10 July 2016

Comments: Researcher: The government published the document in time and accepted by OBS 2017

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-3a: If the AR is published, what is the date of publication of the AR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: 10 July 2016

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-3b: In the box below, please explain how you determined the date of publication of the AR. If the document is not published at all, researchers should mark this question "n/a."

Answer: Researcher found the publication date from the document properties. It shows that the document was created on 27 May 2016 and modified on 10 June 2016. The modified date can be assumed as date stamp of published document

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-4: If the AR is published, what is the URL or weblink of the AR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

Answer: http://www.bpk.go.id/assets/files/lkpp/2015/lkpp_2015_146554...
(http://www.bpk.go.id/assets/files/lkpp/2015/lkpp_2015_1465543119.pdf)

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-5: If the AR is published, are the numerical data contained in the AR available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No

d. Not applicable

Answer: c.

Sources: n/a

Comments: Researcher: No machine-readable numerical data can be found. Published Audit Report is only in pdf form.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-6a: If the AR is not publicly available, is it still produced?

a. Produced but made available online to the public too late (published after the acceptable time frame)

b. Produced but made available only in hard copy or soft copy (not available online)

c. Produced for internal purposes/use only

d. Not produced at all

e. Not applicable (the document is publicly available)

Answer: e.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-6b: If you selected option "c" or "d" in question AR-6a above, please specify how you determined whether the AR was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question AR-6a, researchers should mark this question "n/a."

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-7: If the AR is produced, please write the full title of the AR. If the document is not produced at all, researchers should mark this question "n/a."

Answer: Laporan Hasil Pemeriksaan BPK RI Atas Laporan Keuangan Pemerintah Pusat Tahun 2015. Laporan Hasil Pemeriksaan Atas Laporan Keuangan.

Sources: http://www.bpk.go.id/assets/files/lkpp/2015/lkpp_2015_146554...
(http://www.bpk.go.id/assets/files/lkpp/2015/lkpp_2015_1465543119.pdf)

Comments: Researcher: (Audit Report of the Audit Board of the Republic of Indonesia on Central Government Report for year 2015)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-8: Is there a "citizens version" of the AR?

- a. Yes
- b. No

Answer: b.

Sources: n/a

Comments: Researcher: There are citizens version found, both online and offline

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

GQ-1a: Are there one or more websites or web portals for disseminating government fiscal information? If yes, please provide the necessary links in the comment/citation.

- a. Yes
- b. No

Answer: a.

Sources: (1) <http://www.kemenkeu.go.id/katalogdata> (<http://www.kemenkeu.go.id/katalogdata>) (2) <http://www.kemenkeu.go.id/Page/laporan-keuangan-pemerintah-pusat> (<http://www.kemenkeu.go.id/Page/laporan-keuangan-pemerintah-pusat>) (3) <http://www.bpk.go.id/lkpp> (<http://www.bpk.go.id/lkpp>) (4) <http://www.data-apbn.kemenkeu.go.id/> (<http://www.data-apbn.kemenkeu.go.id/>) (5) <http://www.fiskal.kemenkeu.go.id/dw-rapbn.asp> (<http://www.fiskal.kemenkeu.go.id/dw-rapbn.asp>)

Comments: Researcher: Ministry of Finance's website have several web portals for disseminating budget information. Link 1 from the Source box above have existed for multiple years already, and provides most of the budget-related documents. Namely: Executive Budget proposal, Enacted Budget, In-Year Report, and Mid-Year Review. Year-End Report was hosted at another portal within MoF's website, as shown in link 2. Audit Report also have its own web portal from the Financial Auditing Board as can be seen in link 3. Ministry of Finance is currently developing its own dedicated web dedicated solely for budget information separate from its ministry's website as can be seen in link 4. The website is currently in testing but available for the public to see and comment. Recently, Fiscal Policy Board of Ministry of Finance also made its own web portal on budget financial which includes Pre-Budget Statement (which is not available at any other website). For 2017 budget, the portal can be reached at link 5.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

GQ-1b: On these websites/portals, can revenue and expenditure data for the current fiscal year be downloaded as a consolidated file (or set of files)? If yes, please provide the necessary links in the comment/citation.

- a. Yes
- b. No

Answer: a.

Sources: n/a

Comments: Researcher: In each website/portals, budget informations does not appear in sets for the current fiscal year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: In portal data apbn, there is a complete data about taxation or revenue, expenditure and deficit, also financing, see <http://www.data-apbn.kemenkeu.go.id/Dataset/Details/1018> (<http://www.data-apbn.kemenkeu.go.id/Dataset/Details/1018>) , under SDDS data

Researcher response: I have checked the data on <http://www.data-apbn.kemenkeu.go.id/Dataset/Details/1018> (<http://www.data-apbn.kemenkeu.go.id/Dataset/Details/1018>) and I agree with the reviewer. The score was changed to "a".

GQ-1c: On these websites/portals, can consolidated revenue and expenditure data be downloaded for multiple years in consistent formats? If yes, please provide the necessary links and details in the comment/citation.

- a. Yes
- b. No

Answer: a.

Sources: (1) <http://www.data-apbn.kemenkeu.go.id/> (<http://www.data-apbn.kemenkeu.go.id/>) (2) <http://www.data-apbn.kemenkeu.go.id/Dataset/Details/1010> (<http://www.data-apbn.kemenkeu.go.id/Dataset/Details/1010>) (3) <http://www.data-apbn.kemenkeu.go.id/Dataset/Details/1009> (<http://www.data-apbn.kemenkeu.go.id/Dataset/Details/1009>) (4) <http://www.data-apbn.kemenkeu.go.id/Dataset/Details/1008> (<http://www.data-apbn.kemenkeu.go.id/Dataset/Details/1008>) (5) <http://www.data-apbn.kemenkeu.go.id/Dataset/Details/1007> (<http://www.data-apbn.kemenkeu.go.id/Dataset/Details/1007>)

Comments: Researcher: A consolidated set of data can only be found at MoF's new portal which is still in testing mode (link 1). The web currently only has four datasets which is Macroeconomics Assumptions 2005-2015 (link 2), Government Expenditure 2010-2016 (link 3), Health Budget 2011-2016 (link 4), Education Budget 2011-2016 (link 5).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

GQ-1d: On these websites/portals, are infographics/visualizations or other similar tools used to simplify data access and analysis? If yes, please provide the necessary links and details in the comment/citation.

- a. Yes
- b. No

Answer: b.

Sources: n/a

Comments: Researcher: Neither website/portals have any tools to simplify data access and analysis. All website/portals only present links to view and download documents.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

GQ-2: Are there laws in place guiding public financial management and/or auditing? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where the law(s) contains specific provisions for budget transparency and/or participation.

- a. Yes
- b. No

Answer: a.

Sources: (1) http://www.ilo.org/wcmsp5/groups/public/---ed_protect/---pro... (http://www.ilo.org/wcmsp5/groups/public/---ed_protect/---protrav/---ilo_aids/documents/legaldocument/wcms_174556.pdf) (2) <http://www.kemenkeu.go.id/sites/default/files/pdf-peraturan/...> (<http://www.kemenkeu.go.id/sites/default/files/pdf-peraturan/Law%20No%2017%20of%202003.pdf>) (3) <http://www.kemenkeu.go.id/sites/default/files/pdf-peraturan/...> (<http://www.kemenkeu.go.id/sites/default/files/pdf-peraturan/UU%20NOMOR%201%20TAHUN%202004.pdf>) (4) <http://www.kemenkeu.go.id/sites/default/files/pdf-peraturan/...> (<http://www.kemenkeu.go.id/sites/default/files/pdf-peraturan/UU%20NOMOT%2015%20TAHUN%202004.pdf>) (5) <https://ppidkeminformasi.files.wordpress.com/2012/12/act-of-th...> (<https://ppidkeminformasi.files.wordpress.com/2012/12/act-of-the-republic-of-indonesia-number-14-of-2008-on-public-information-openness.pdf>) (6) <http://www.pu.go.id/uploads/services/2011-11-29-12-40-45.pdf> (<http://www.pu.go.id/uploads/services/2011-11-29-12-40-45.pdf>) (7) http://www.bpk.go.id/assets/files/storage/2014/06/file_stora... (http://www.bpk.go.id/assets/files/storage/2014/06/file_storage_1404095485.pdf)

Comments: Researcher: The fundamental principle on State's Financial Management existed within the constitution of Indonesia (Indonesian: Undang-Undang Dasar Republik Indonesia 1945/UUD 1945), specifically at chapter VIII on Finance and chapter VIII-A on Supreme Audit Agency. Changes and additional articles was then added to both chapter after the third and fourth (latest) amendment of the constitution. See link 1, an unofficial translation of the constitution, for specifics. The guidelines on financial management and auditing is then governed from Law No. 17 of 2003 on State Finances (link 2), Law No. 1 of 2004 on State Treasury (link 3), law No.15 of 2004 on The State Financial Management and Accountability Audit (link 4). Related to transparency, Indonesian laws guarantee disclosure of state financial in its constitution (see link 1). This can be seen in chapter VII article 23, which stated that the state budget shall be implemented in an open and accountable manner. Although other laws mentioned

transparency and disclosure in its general provisions, only the financial report and audit report is explicitly mentioned to publicly accessible as mandated by law. No. 15 of 2004 (link 4) article 19 verse (1) and law No. 15 of 2006 on State Auditor Board (link 7, in Indonesian) article 6 verse (4). Only then, in 2008 through law No. 14 of 2008 on State Information Disclosure (link 5), where all information handled by public agency (except for sensitive informations), should be open and accessible by the public. Participation on the budgeting process is not explicitly mentioned in any law. However, participation in the planning process for deciding national priorities is guaranteed and governed through law No. 25 of 2004 on National Development Planning System (link 6, in Indonesian). Unfortunately, the law does not guarantee public participation during the budgeting aspect of national priorities.

Peer Reviewer

Opinion: Agree with Comments

Comments: All of these laws can also be downloaded from the State Secretariat website (which publishes all laws and government regulations). However, one must know the specific year and number of the law/regulation.

Government Reviewer

Opinion: Agree

GQ-3: Are there additional laws regulating: (1) access to information; (2) government transparency; or (3) citizens participation? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where these laws contain specific provisions for budget transparency and/or participation.

a. Yes

b. No

Answer: a.

Sources: (1) <https://ppidkemkominfo.files.wordpress.com/2012/12/act-of-the-republic-of-indonesia-number-14-of-2008-on-public-information-openness.pdf> (2) <http://www.pu.go.id/uploads/services/2011-11-29-12-40-45.pdf> (<http://www.pu.go.id/uploads/services/2011-11-29-12-40-45.pdf>)

Comments: Researcher: Access to Information and government transparency is governed through law No. 14 of 2008 on Public Information Openness as mentioned in link 1. The law mentions that all public information (except for sensitive informations) should be accessible to the public. The law then provide the method for the public to access those information, effectively taking care of transparency and accessibility. Planning and Budgeting in Indonesia are governed separately. Therefore, citizen participation is not fully implemented in the whole budgeting process. Public participation during the planning process to determine national priorities is guaranteed through law No.25 of 2004 on National Development Planning System (link 2). There is no law to guarantee of public participation during the process of budgeting the national priorities.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

a. (100) Yes, administrative units accounting for all expenditures are presented.

b. (67) Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.

c. (33) Yes, administrative units accounting for less than two-thirds of expenditures are presented.

d. (0) No, expenditures are not presented by administrative unit.

e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The explanation of classification of expenditure by administrative unit in EBP 2017 "Nota Keuangan dan Rancangan Anggaran Pendapatan Belanja Negara 2017" (Financial Memorandum and State Revenue and Expenditure Budget Draft of 2017) can be found in Section 4.1.2 (pages from II.4-18 to II.4-34). This section explains there are 87 administrative units who will be responsible for spending the funds and held accountable for their use. Table summarizing the narrative can be found at table II.4.4. in page II.4-34 or you can find in section of "Lampiran" (Attachment) at table 6.

Comments: Researcher: Explanation about the classification by administrative unit is only available at ministry/agency, while information of budget on sub-ministry/sub agency is not available. However the table in section lampiran (attachment) comes with the explanation of programs in each of administrative units. Thus, in my opinion, it is enough to answer 'a'.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, expenditures are presented by functional classification.
- b. (0) No, expenditures are not presented by functional classification.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Information about the expenditure classified by Functional can be found in EBP 2017 Document : "Nota Keuangan dan Rancangan Anggaran Pendapatan Belanja Negara 2017" (Financial Memorandum and State Revenue and Expenditure Budget Draft of 2017). The narrative information about this can be read at Section 4.1.1. in page II.4-3 to II.4-17 Table summarizes this narrative can be found at table II.4.1 in page II.4-4 or you can find in section of attachment at table 4.

Comments: Researcher: The table in section "Lampiran" even comes with the information on it from previous years (2012-2016). In addition, in 2014, the Ministry of Finance published a book titled "Principles for the Formulation of the State Budget, 2nd Edition" (Dasar-dasar Praktek Penyusunan APBN di Indonesia, Edisi II). This book explain about the practice of budget formulation in Indonesia. As mentioned by reviewer from the previous OBS, in Chapter 5.5 explains the presentation of expenditure, including by organisation, expenditure and function in Indonesian budget document.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

3: 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. (100) Yes, the functional classification is compatible with international standards.
- b. (0) No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: The classification follows the international standard of UN's Classification of the Functions of Government (COFOG) with adding a function of "Religion", totaling 11 functional classifications. (COFOG has 10 functions). List of classification can be read in EBP Document: "Nota Keuangan dan Rancangan Anggaran Pendapatan Belanja Negara 2017" (Financial Memorandum and State Revenue and Expenditure Budget Draft of 2017). The narrative information on this can be found at Section 4.1.1 and table summarizes of this narrative can be found at table II.4.1 (p.II.4.4) or at section of "Lampiran" (Attachment) at table 4

Comments: Researcher: To align with the Constitution, Indonesia separates the function of "Religion" in function number 08 of COFOG (Recreation, culture and religion) as its own function number 09. As a result, Indonesia's EBP 2017 has 11 functions classification.

Peer Reviewer

Opinion: Agree with Comments

Comments: Box II.4.2 also explains what is functional classification, the relevant international standards, the legal basis for it in Indonesia (citing the relevant laws and regulations), and recent changes to the functional classification.

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, expenditures are presented by economic classification.
- b. (0) No, expenditures are not presented by economic classification.
- c. Not applicable/other (please comment).

Answer: b.

Sources: EBP 2017 does not provide economic classification of expenditure. No explanation about economic classification of expense in EBP 2017. Reporting in the budget documents by economic classification was removed (particularly in Executive Budget Proposal and Enacted Budget) by the Ministry of Finance after the Constitutional Court decision in 2013 on discussions within DPR on the budget (MK No.35/PUU-XI/2013). In addition, in formulating EBP 2017, particularly budget classification, Ministry of Finance refer to the Act No.14/2015 on regulation on budget allocation and expenditure for 2016. Article 8 (3) the government's expenditures are classified by (1) administrative; (2) by function. This information can be read in page II.4.1

Comments: Researcher: I give answer "b" since there is no economic classification of expense in Indonesia's EBP 2017. In my opinion, it will take Indonesia backwards on budget transparency since in OBS 2015 (EBP 2014) the Indonesian government provide the economic classification. The government remove the economic classification after the he Constitutional Court decision in 2013. However, the decision of the court actually noted

that economic classification (i.e. Jenis Belanja) is in the domain of the executive. "APBN yang disetujui oleh DPR terinci sampai dengan unit organisasi, fungsi, dan program" (APBN which are approved by parliament detailed up to organizational units, functions, and programs). Thus it does not mention that the classification should not be reported or even published by Ministry of Finance. Instead, law No. 17/2003 article 11 verse (5) mentions that economic classification (i.e. Jenis Belanja) is part of APBN.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Under the Constitution Court, the type of expenditure classification can not be submitted to the parliament. However, there is a few data on EBP's citizen budget (see page 20) and the complete proportion on EB'S citizen budget (see page 21)

5: 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. (100) Yes, the economic classification is compatible with international standards.
- b. (0) No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.
- c. Not applicable/other (please comment).

Answer: b.

Sources: The expenditure are not presented by economic classification. The government remove the economic classification from budget documents (EBP 2017) after the Constitutional Court decision in 2013 on discussions within DPR on the budget (MK No.35/PUU-XI/2013).

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

6: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the budget year?

- a. (100) Yes, programs accounting for all expenditures are presented.
- b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented.
- d. (0) No, expenditures are not presented by program.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The narrative information on programs for each ministry/agency can be seen throughout section 4.1.2. In addition, more detail information about the expenditure of individual programs under ministries/agencies can be found in section of "lampiran" (Attachment) Table of government expenditure by unit administrative for individual programs (Tabel pengeluaran pemerintah pusat menurut organisasi per program) pages 11-37. However, in the narrative discussion, the estimate of expenditure for programs are not presented. This section only presents the total estimates of expenditure for ministries and mentions several programs without explaining the amount/budget allocated for the programs. In addition, the discussion does not present all programs, but just some. It can be indicated by word "antara lain" or example.

Comments: Researcher: Compared to the OBS 2015, the 2017 Executive's Budget Proposal explains more in detail the government's programs under ministries/agencies. In the OBS 2015, the government did not present an explanation of programs in the document. In section of "lampiran" (Attachment), there is a Table of government expenditure by administrative unit for individual programs.

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: In accordance with the definition of program used by the survey, I would score this as (A). The table in the annex/attachment covers expenditure of 758,378.0 miliar rupiah, which is the same for the expenditure for Ministry/Institution expenditure (in table II.4.2). There are also programs under the state general treasury (bendahara umum negara), e.g. subsidies, grants. There is some narrative discussion of several but not all programs under each ministry in the body of the text/narrative. However, it is not clear the basis that for programs to be singled out in the narrative (because of their amount and/or political significance). Using the example of the Ministry of Finance, the annex shows 9 programs accounting for 100% of the Ministry's budget the narrative focuses on 4 programs that account for only 25% of the Ministry's total expenditure.

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: recently the budget proposal are consist of 3 books. book I is the draft budget bill, book II is narrative explanation / financial note, book III is the list of line ministries expenditures, presenting in administrative and function classification. Book III is also presenting the information about medium

term expenditures framework in each program and each line ministry. All these books are published at the same time with Book I and Book II.

<http://www.anggaran.depkeu.go.id/Content/Publikasi/NK%20APBN...>

(<http://www.anggaran.depkeu.go.id/Content/Publikasi/NK%20APBN/2016%20himpunan%20RKA%20KL%20TA%202017.pdf>) I will send an email about the copy of received documents by parliament's office to researcher and IBP's Officer.

Researcher response: Yes, I agree with the reviewer - the score was changed to "a". I checked

<http://www.anggaran.depkeu.go.id/Content/Publikasi/NK%20APBN...>

(<http://www.anggaran.depkeu.go.id/Content/Publikasi/NK%20APBN/2016%20himpunan%20RKA%20KL%20TA%202017.pdf>) In these books, especially book III, the Government presented expenditure for programmes in each ministries/institutions.

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

b. (67) Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.

c. (33) Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.

d. (0) No, multi-year expenditure estimates are not presented by any expenditure classification.

e. Not applicable/other (please comment).

Answer: b. (67)

Sources: The EBP 2017 document does not provide expenditure estimates beyond the budget year (no multiyear info). In section 4.3, pages II.4-45 to II.4-49 there is narrative explanation about the projection of expenditure for 2018-2020, but it only explains what outputs are expected. There are no amounts included. See for example the explanation about the projection of function of social protection.

Comments: Researcher: Instead of multi-year expenditure estimates for the next upcoming years, the document provide information about the change of budget expenditure from previous years (2012-2016) and they are classified by function (Graph IV.4.2) p.IV.4-3 and by organisation (Graph IV.4.3) p. IV.4-13.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: In the 3rd book, there are line ministries medium term expenditures framework by administrative units and programs. see Formulir II : Rincian Anggaran Belanja Pemerintah Pusat, menurut Bagian Anggaran, Unit Organisasi, Fungsi, Program dan KPJM. Also see my comment on question number 6

Researcher response: Yes I agree with the reviewer. Pages 107- 203 show the budget presented for a multi-year period by an administrative classification and functional classification. The score was changed to "b".

8: 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. (100) Yes, multi-year estimates for programs accounting for all expenditures are presented.

b. (67) Yes, multi-year estimates for programs accounting for at least two-thirds of, but not all, expenditures are presented.

c. (33) Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.

d. (0) No, multi-year estimates for programs are not presented.

e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Multi-Year estimates for programs are not presented and cannot be found in EBP Document: "Nota Keuangan dan Rancangan Anggaran Pendapatan Belanja Negara 2017" (Financial Memorandum and State Revenue and Expenditure Budget Draft of 2017).

Comments: Researcher: Similar to the OBS 2015, in EBP 2017 document there is no information on multi years estimates for programs.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: In the 3rd book, there are line ministries medium term expenditures framework by program. see Formulir II : Rincian Anggaran Belanja Pemerintah Pusat, menurut Bagian Anggaran, Unit Organisasi, Fungsi, Program dan KPJM. See my comment at question no 6

Researcher response: I agree with the reviewer, see pages 107-203 in Book 3. The score has been changed to "a"

9: 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. (100) Yes, individual sources of tax revenue accounting for all tax revenue are presented.
- b. (67) Yes, individual sources of tax revenue accounting for at least two-thirds of, but not all, tax revenues are presented.
- c. (33) Yes, individual sources of tax revenue accounting for less than two-thirds of all tax revenues are presented.
- d. (0) No, individual sources of tax revenue are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Individual sources of Tax Revenue is presented in EBP 2017 Document : "Nota Keuangan dan Rancangan Anggaran Pendapatan Belanja Negara 2017" (Financial Memorandum and State Revenue and Expenditure Budget Draft of 2017). Information about this can be founded in section 3.1.1.1 from page II.3-2 to II.3-10. The information about this also can be read in summary table of government revenue in table 3 at section of "lampiran" (attachment) page 3. In this table, individual tax revenue is identified as sub-groups of "Penerimaan Perpajakan" (Tax Revenue).

Comments: Researcher: Even though most of individual sources of revenue is identified in EBP 2017, there is still an unidentified tax revenue which is identified as "Pendapatan Pajak Lainnya" (Other Tax Revenue) under 'Pendapatan Dalam Negeri' (Internal tax revenue). But the amount is under 20% of that category. Compared to OBS 2015, the government presents more detail in terms of individual source of tax revenue. For example, under the narrative/explanation for "other tax revenue", the government still explains the sources of that "other" tax revenue: income from interest of tax collection; income from stamp revenue, include "unidentified tax revenue" which is explained as "others". However, the government only explains the individual sources of "Other Tax Revenue" in narrative without detailing them in the financial statement as can be seen in the relevant section of the attachment, Table 3. But, if we calculate the amount, it is about 0.5% of total tax revenue.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

10: 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. (100) Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.
- b. (67) Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.
- c. (33) Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.
- d. (0) No, individual sources of non-tax revenue are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Individual sources of Non-Tax Revenue is presented in EBP 2017 Document: "Nota Keuangan dan Rancangan Anggaran Pendapatan Belanja Negara 2017" (Financial Memorandum and State Revenue and Expenditure Budget Draft of 2017). Information about this can be read in section 3.1.1.2. Penerimaan Bukan Pajak (Non-tax revenue) in pages II.3-10 to II.3-19. This information also can be found in a summary table in table 3 page 3. In the table, individual non-tax revenues are classified under "Penerimaan Negara Bukan Pajak" (Non-Tax State Revenue).

Comments: Researcher: I choose "b" because similar with the OBS 2015, some 25% of non-tax revenue is listed under "PNBP Lainnya" (Other Non-Tax Revenue). It is a large amount of an unidentified revenue item. Therefore we thought that not all of non-tax revenue is identified in the document.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: According to the budget structure, the non-tax revenue consist of 1) Natural Resources Revenue 2) Devident from State Own Corporate 3) Other Non-tax revenue 4) BLU revenue. See Book II RAPBN (EBP) 2017 page II.3-11 (top sentence), stated that " Dalam struktur APBN, PNBP dikelompokkan menjadi pendapatan sumber daya alam, pendapatan bagian laba BUMN, PNBP Lainnya, dan pendapatan Badan layanan Umum (BLU)." These revenues are explained from page II.3-11 until II.3-19. There is also addition revenue from "grant", which is explained at page II.3-20 A comprehensive explanation of other non-tax revenue, which is all line ministries non tax revenue , is presented on Buku III , see Formulir I Himpunan RKA K/L, (PNBP) URL Book III <http://www.anggaran.depkeu.go.id/Content/Publikasi/NK%20APBN...> (<http://www.anggaran.depkeu.go.id/Content/Publikasi/NK%20APBN/2016%20himpunan%20RKA%20KL%20TA%202017.pdf>)

Researcher response: The score has been changed to "a".

11: 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. (100) Yes, multi-year estimates of revenue are presented by category.
- b. (0) No, multi-year estimates of revenue are not presented by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: The document of "Nota Keuangan dan Rancangan Anggaran Pendapatan Belanja Negara 2017" (Financial Memorandum and State Revenue and Expenditure Budget Draft of 2017) delivers information of multi-Year estimation (three years beyond the budget year) in Individual sources of revenue by category (Tax and non-tax revenue). This information is explained in section 3.2 "Proyeksi Pendapatan Negara Jangka Menengah" (2018-2020) in pages II.3-20 to II.3-24. The information of revenue categories also be told by graphs that consist three sub category of state revenue: Graph II.3.15 at page II.3-22 tell about projection of tax revenue "Pendapatan Negara" for three years beyond budget year (2018-2020). Graph II.3.16 at page II.3-22 consists information about "Penerimaan Negara Bukan Pajak" (non-tax revenue estimation) Graph II.3.17 at page II.3-24 present an information about "Penerimaan Hibah" (Grants Revenue)

Comments: Researcher: Specific tables on multi-year revenue estimates is not available, unlike the expenditure estimates. However, a summary of revenue projection in those three graphs are presenting the information. Therefore, In my opinion, it is enough as reason to choose "a" as my answer.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

12: 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. (100) Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.
- b. (67) Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.
- c. (33) Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.
- d. (0) No, multi-year estimates for individual sources of revenue are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Multi-Year estimation in Individual sources of revenue is presented in EBP Document: "Nota Keuangan dan Rancangan Anggaran Pendapatan Belanja Negara 2017" (Financial Memorandum and State Revenue and Expenditure Budget Draft of 2017). This information can be found in section 3.2. "Proyeksi Pendapatan Negara Jangka Menengah" from pages II.3-20 to II.3-24 who explain it in narrative. The government present the revenue estimates in three years beyond budget year which is from 2018 to 2020. The graphs in this section also explain about this

Comments: Researcher: Even though the explanation of revenue projection is not as detailed as the individual revenue in budget year (2017), But it should be enough to answer "a" since they present all the individual resources revenue for multiple years (three years-2018 to 2020)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

13: 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. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: The EBP 2017 Document presents Government borrowing and debt plan in budget year 2017. This information can be found in section 6.1.2.1 "Pembiayaan Utang" (Debt Financing) pages II.6-5 to II.6-9. The section focus more detail on the deficit, budget financing and fiscal risk. It explains in detail about the amount of net new borrowing required during the budget year, including the foreign principle payment (Pembayaran Cicilin Luar Negeri) and domestic principle payment (Pembayaran Cicilin Dalam Negeri) in budget year 2017. Information about this also can be read from Table II.6.2 at page II.6-5 that is consist of a summary of debt financing for 2017 (i.e. new borrowing) in comparison with previous year. In addition, the information about the interest payment of government can be read in section 4.1.2.2 (pages II.4-35 to II.4-36) titled "Pembayaran Bunga Utang". Table II.4.5 also present about "Pembayaran Bunga Utang Luar negeri" (Foreign interest Payment) and "Pembayaran Bunga Utang Dalam Negeri (Domestic interest Payment) for 2017. The table also give information about the total of interest government needs to pay. However, In EBP 2017 the government does not mention an amount of the government debt outstanding for budget year, including amount of factors that influence debt, e.g. exchange rate, 3 month interest rate on treasury notes and total debt burden. The government just mentioned that these elements influence the rise of loan interest payment, but not mention the amount/number.

Comments: Researcher: Similar to OBS 2015, in EBP 2017, the information on interest payment are presented on different section rather than presented along with other debt information. However, different with OBS 2015, EBP 2017 does not provide information on government's debt outstanding. The document only present debt outstanding from previous years (2012-2016). Thus I answer 'b' due to information on the central government's total debt burden at the end of the budget year is not presented in the report.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

14: 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. (100) Yes, information beyond the core elements is presented for the composition of the total debt outstanding.
- b. (67) Yes, the core information is presented for the composition of the total debt outstanding.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to composition of total debt outstanding is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Similar to result of OBS 2015, in EBP 2017 there is no information related to composition of debt outstanding is presented. Only information on the source of new debt is presented at table II.6.2 in page II.6-5 and also in section called "Lampiran" (Attachment) table 8 in page 39. Outstanding debt and interest rate are only mentioned as factors that influence the increase of debt interest without reveal the amount with neither core information presented.

Comments: Researcher: Out of the three core elements requested for this question and the document are not proved has these three core elements. Information on interest rate, maturity profile and other relevant information is available at MoF's sub-ministry's website. Thus the answer is "d"

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

15: 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. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
- b. (67) Yes, the core information is presented for the macroeconomic forecast.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Discussion on macroeconomic forecast in EBP 2017 Document: "Nota Keuangan dan Rancangan Anggaran Pendapatan Belanja Negara 2017" (Financial Memorandum and State Revenue and Expenditure Budget Draft of 2017) can be read in some sections: 1. Section 2 of Titled "Asumsi Dasar Ekonomi Makro Tahun 2017". It is a short introduction of elements of macro economic forecast will be used In formulating of EBP 2017. 2. Section 5 "Dampak Perubahan Asumsi Dasar Ekonomi Makro Terhadap Postur RAPBN Tahun 2017" (Impact of the changes of Macroeconomic assumption to State Budget 2017) 3. Section 2.2. Macroeconomic forecast of EBP 2017 (Asumsi Dasar Ekonomi Makro RAPBN Tahun 2017 represent discussion in detail of macroeconomic forecast of EBP 2017 at pages II.2-5 to II.2-13. This section inform elements are discussed on Indonesian Macroeconomic forecast: 1) Real Economic (GDP) growth; 2) Inflation; 3) Currency Exchange Rate against US Dollar; 4) Three-Monthly Interest Rate; 5) Crude Oil Price in USD/Barrel; 6) Oil Lifting; 7) Gas Lifting Table 1 at page 1, section of "Lampiran" (Attachment) also provide summaries of Macroeconomic forecast explanation in EBP 2017 on 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 In conclusion, In EBP 2017, only three of four core elements is presented. Three core elements are presented: Inflation rate, Real Economic (GDP) growth, and interest rate while Nominal GDP Level is not presented. However, there are additional elements presented for macroeconomic forecast other than the core elements requested, including Price of Oil, Oil Lifting; 7) Gas Lifting

Comments: Researcher: I choose "c" because there is one of core elements are not presented which is Nominal GDP Level. A standard feature of the Executive's Budget Proposal stated that all four core elements of Macroeconomic forecast must be presented in EBP. The guide from IBP mentioned that these core elements are the standard. Therefore, even though there are additional information related to Macroeconomic projection reveals in the EBP 2016, the answer still "c" I do not understand why the previous researcher put "b" as the answer since the document did not represent Nominal GDP level as well. The elements are presented in Macroeconomic forecast of Indonesia has not changed much for the past decades

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

16: 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. (100) Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.
- b. (67) Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to different macroeconomic assumptions is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Narrative information on Impact analysis of different Macroeconomic assumptions can be found in the in EBP 2017, section 2.1 "Risiko Asumsi Dasar Ekonomi Makro" at pages III.2.1 to III.2.8. Table III.2.2 at page III.2-3 show the impact analysis of to budget estimates, particularly the impact on expenditures, revenue, and deficit. The measurement is using 6 assumptions which include the three core information required by this question (Inflation rate, Real GDP Growth, and Interest rate). Another highlight, the test also measured the analysis of different macroeconomic assumptions to State-Owned-Enterprise as shown in section 2.1.3 or graph III.2.1. page III.2-5

Comments: Researcher: Compared to the OBS 2015, there is an improvement in the EBP 2017. In OBS 2015, sensitivity test on macroeconomic assumptions only measured the impact on deficit; in the EBP 2017 the analysis measures the impact on expenditures, revenue, and deficit. But, their impact on debt and financing is not mentioned.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

17: 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. (100) Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect expenditure is presented.
- d. (0) No, information that shows how new policy proposals affect expenditure is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: EBP 2017 document provide Information on policies set to affect expenditures for budget year 2017. The narrative information is available in section 1.3 from pages II.1-7 to II.1-9 and on matrix II.4.1 at pages II.4-50 to II.4-79. Section 4.1. at page II.4.1 also inform about the policies used by government as reference in formulating EBP 2017, including on expenditure. However, similar to OBS 2015, the information in EBP 2017 does not tell in detail on what kind of the new policy proposals and how they could affect the expenditure for budget year 2017.

Comments: Researcher: Policies information are available in EBP but they are distinguished between old and new policy. For example, in EBP 2017 it is mentioned that in 2014, the government implemented new policies (The Act of Village Law- UU No.6/2014) and Village fund- UU No.60/2014). These regulation has changed the posture of government Budget Allocation and expenditure. It is mentioned that these regulations are one of the most important issue in the State Budget Draft for FY 2017. Village Fund regulation has affected the amount of transfer to the Regional and Village Fund.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: There are some explanation about the new policy on 2017 FY, for example the new policy on infrastructure fund for local government (e.g. see Boks II.4.3 Anggaran Infrastruktur page II.4-8 Book II), Food self production fund (Boks II.4.4 Anggaran ketahanan pangan) page II.4.10. Health fund, (Boks II.4.5 Anggaran kesehatan) page II.4-13, etc. There is also an explanation about the new policy on subsidy and its affect on expenditure (page II.4-36 of Book II) However, the complete explanation of the policy, by function classification, are presented on Section 2 Chapter 4 Book II URL <http://www.anggaran.depkeu.go.id/Content/Publikasi/NK%20APBN...>

(<http://www.anggaran.depkeu.go.id/Content/Publikasi/NK%20APBN/2016%20NK%20RAPBN%202017.pdf>)

Researcher response: I have checked the link of document.<http://www.anggaran.depkeu.go.id/Content/Publikasi/NK%20APBN...>

(<http://www.anggaran.depkeu.go.id/Content/Publikasi/NK%20APBN/2016%20NK%20RAPBN%202017.pdf>) and I agree with the reviewer. The score has been changed to 'C'

18: 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. (100) Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect revenues are presented.
- d. (0) No, information that shows how new policy proposals affect revenues is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: The narrative information about policies related to revenue for FY 2017 can be found in section 3.1 "Kebijakan dan Target Pendapatan Negara RAPBN Tahun 2017" (Policies and Target of Revenue of State Revenue and Expenditure Budget Draft of 2017) at pages II.3-1 to II.3-20. Within the pages, the policies related to revenue also can be found in the tables. However, the information does not distinguish between new policies and old policies as well as does not give explanation about the impact of the policies to revenue in 2007. In addition, box II.3.1 highlights about new policies "Tax Amnesty" that just implemented by the Indonesian government (The Act number 11/ 2016). However, the presentation only includes narrative discussion and it does not discuss about its impact to revenue Fiscal Year 2017.

Comments: Researcher: New policies are difficult to identify. Therefore, finding cause and effect of new policies to revenue is difficult to be done. For example, the government mentioned about the policy of tax amnesty in Indonesia. But, the Tax Amnesty has been implemented since FY 2016. So it is not new policy set by government for EBP 2017

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: There are some new policies to increasing the revenue, for example 1. Non tax revenue from fishery, there are some policies which will increase the revenue 23,7% (paragraph 4th page II.3.13 Book II) 2. Other non-tax revenue, there some new policies (6 policies) increasing 0,4 % from 2016 FY, see page II.3-14 Book II. 3. Revenue from Badan Layanan Umum, there are 5 policies to increase the revenue, it is predicted will increase 3,8 %, (page II.3-19 Book II)

Researcher response: Book III includes some information about new policies to increase the revenue. The score has been changed to "c".

19: 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. (100) Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.
- d. (0) No, expenditure estimates for BY-1 are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Expenditure preceding the Budget Year 2012-2016 is available at EBP 2017 Document at chapter 4 pages IV.4-1 to IV.4-29. The expenditure is classified by two classification: (1) Functional classification in section 4.2 (page IV.4-2) and Table 4 at section of attachment page 4; (2) Administrative classification in section 4.3 (page IV.4-15) and at table 5 in section of attachment at page 5. Expenditures for BY 2012-2016 are not classified by economic classification in the EBP 2017.

Comments: Researcher: Ministry of Finance claims that the change of classification in Executive Budget Proposal 2017 have been done as follow up to the the Constitutional Court decision Number 35/PUU-XI/2013 on 22 of May 2017. As mentioned in page II.4.1, the expenditure is classified by function and administrative. Thus, I answer "b"

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

20: 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. (100) Yes, programs accounting for all expenditures are presented for BY-1.

- b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.
- c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.
- d. (0) No, expenditures are not presented by program for BY-1.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Explanation about individual programs is presented in the EBP 2017. The narrative information can be found in section 4.2 on sub-category of administrative classification, while it is difficult to find the information in the section of expenditure by functional classification. Expenditure by economic classification is not shown in the document. Matrix IV.4.1 at pages IV.4-40 to IV.4-48 also discuss the individual programs as sub-category of administrative classification. This matrix explains individual programs, targets, indicators of success, and the achievement from 2012 to 2015. However, the matrix also does not present the budget expenditure for the programs. But, information related to individual programs for the year before the budget year can be found in Section of Lampiran (attachment) at table 6 from pages 10 to 37. Table 6 presents all expenditure for individual programs for years preceding the budget years (2015-2016), as sub-category of administrative classification, including the budget allocated for the programs.

Comments: Researcher: n/a

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: In accordance with the definition of program used by the survey, I would score this as (A). The table in the annex/attachment indicates program expenditure of 767,378.0 miliar rupiah, which is the same for the expenditure for Ministry/Institution expenditure for the revised 2016 state budget (in table II.4.2).

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: This data are presented at appendix Book II, see "Data Pokok APBN 2012-2017" page 24 - 37.

21: 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. (100) Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.
- b. (0) No, expenditure estimates for BY-1 have not been updated from the original enacted levels.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: EBP 2017 shows the update of expenditure of BY-1 (2016) from its enacted level in EBP 2017 Document. The 2016 budget shows the level at realized budget in mid-year. Narrative explanation of the performance of budget year from 2012-2016 shows the realized level as can be seen in section 4.1 from page IV.4-1 to IV.4-48. In addition, It can be seen in section called "Lampiran" (Attachment) table 4 to table 6 where the budget realization from 2012-2016 is presented

Comments: Researcher: All expenditure displayed before the budget year have been updated form its original level. The word "LKPP" is an abbreviation of Laporan Keuangan Pemerintah Pusat" (Central Government Financial Report) which means that it is the realized level.

Peer Reviewer

Opinion: Agree with Comments

Comments: Annex does not present realised/actual expenditure for 2016. The figure that is presented is the revised budget. The figures for 2012-2015 are actual expenditure.

Government Reviewer

Opinion: Agree

Researcher response: Please see Book II of EBP 2017, page 272 (Section IV : The development of the 2012-2016 APBN): For example on page 274 on Table IV.I.1, we can see actual expenditure of 2012-2015 (under name 'LKPP) and revised budget of 2016 (APBN-P).

22: 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. (100) Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.
- d. (0) No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: EBP 2017 Document: "Nota Keuangan dan Rancangan Anggaran Pendapatan Belanja Negara 2017" (Financial Memorandum and State Revenue and Expenditure Budget Draft of 2017) presents Expenditure for BY-2 and prior the budget year by two expenditure classification: functional classification and administrative classification. Expenditure by functional classification can be seen in section 4.2 and its summaries can be seen at graph IV.4-2 at page IV.4.3 and expenditure by administrative classification can be read in section 4.3 and its summaries displayed at table IV.4. 3 page IV.4-27. However, the EBP 2017 does not present expenditure for BY-2 by economic classification.

Comments: Researcher: Similar to the previous OBS, the majority of EBP document is to explain the progress of realized budget for up to BY-6. For 2017 EBP, the presented budgets are from 2012 to 2016. However, unlikely the previous OBS, the EBP 2017 does not show expenditure by economic classification for BY-2. Therefore, the appropriate answer is "b."

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

23: 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. (100) Yes, programs accounting for all expenditures are presented for BY-2 and prior years.
- b. (67) Yes, programs accounting for at Least two-Thirds of, but not all, expenditures are presented for BY-2 and prior years.
- c. (33) Yes, programs accounting for less than two-Thirds of expenditures are presented for BY-2 and prior years.
- d. (0) No, not expenditures are presented by program for BY-2 and prior years.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Explanation about individual programs from BY-2 are presented in the EBP 2017. The narrative information can be found in section 4.2 on sub category of administrative classification. However, the narrative information talks about individual programs without the budget allocation. In the section of expenditure by functional classification, neither narrative information nor expenditure for the individual programs are presented. Matrix IV.4.1 on pages IV.4-40 to IV.4-48 also discusses the individual programs as sub category of administrative classification. This matrix explains the individual programs, targets, indicators of success, and the achievement from year 2012 to 2015 (BY-5). But again, the information is presented without the amount of expenditure for the various programs. Information related to expenditure for individual programs for the years before the budget year can be found in Section of Lampiran (attachment) at table 6 from pages 10 to 37. Table 6 presents all expenditure for all individual programs from two previous years (BY-2) which are BY 2015 and BY 2016, as sub-category of administrative classification, including the budget allocated for the programs.

Comments: Researcher: n/a

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: In accordance with the definition of program used by the survey, I would score this as (A). Under the table in the annex, the sum of the programs equals the total for the ministry/institution. The total for the ministry/institution as per the programs equals expenditure for Ministry/Institution expenditure (in table II.4.2).

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: There is an table that shows all programs expenditure, see appendix of Book II page 24 till 37

Researcher response: I agree to change the answer to "a". The information can be found here:

<http://www.anggaran.depkeu.go.id/Content/Publikasi/NK%20APBN...>

(<http://www.anggaran.depkeu.go.id/Content/Publikasi/NK%20APBN/2016%20NK%20RAPBN%202017.pdf>) (pg. 24-35 for example)

24: 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. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for all expenditures are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The 2017 EBP presents actual outcomes for expenditure from BY 2012 to BY 2016, as can be seen in table IV.4.3 which presents expenditure by administrative classification. For BY-1 (2016), the document present the actual outcome for mid-year review. The information regarding this also can be seen in section of "lampiran" (attachment) table 4 to table 6. In addition, at section lampiran, There is table (pages 11 to 25) that tell about actual outcome for expenditure for individual programs, as sub categories of expenditure by administrative classification for the six years prior to the budget year (BY 2012 to BY 2016).

Comments: Researcher: From 2012 to 2015, it presents the actual outcome by the end of each budget year as seen in section "Lampiran" (Attachment) with label "LKPP" (End of Year Financial Report) while for year 2016 (BY-1), the document presents the level of actual outcome by mid-year as labeled with "APBNP".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

25: 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. (100) Yes, revenue estimates for BY-1 are presented by category.
- b. (0) No, revenue estimates for BY-1 are not presented by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Revenue estimates for BY-1 (2016) is presented by category in EBP 2017 Document as presented in narrative information in section 3.1 for domestic revenue (Tax and non-tax categories) from page IV.3-2 to page IV.3-16 and section 3.2 for grant revenue at page IV.3-16 to . Table summarize about this information can be read in Table IV.3.1 at page IV.3-1. Section of "Lampiran" (attachment), particularly in table 3 at page 3 also shows the categories of revenue from BY-1

Comments: Researcher: EBP 2017 presents revenue estimate by category from 2012 to 2016

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

26: 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. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-1.
- b. (67) Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.
- c. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.
- d. (0) No, individual sources of revenue are not presented for BY-1.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: EBP 2017 Document: "Nota Keuangan dan Rancangan Anggaran Pendapatan Belanja Negara 2017" (Financial Memorandum and State Revenue and Expenditure Budget Draft of 2017) present individual sources of revenue for BY-1. Information related to this can be found at chapter 3 from page IV.3-1 to page IV.3-16. Table IV.3.1 at page IV.3-1 also present the individual source of revenue from BY 2012 to BY 2016. A section of Lampiran/attachment also summaries about individual source of revenue for BY-I. It can be read in Table 3 at page 3

Comments: Researcher: Individual sources of revenue is presented up from 2012 to 2016

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

27: 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. (100) Yes, revenue estimates for BY-1 have been updated from the original enacted levels.
- b. (0) No, revenue estimates for BY-1 have not been updated from the original enacted levels.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Revenue estimates of BY-1 (2016) have been updated from the enacted level in EBP 2017 Document. Table summarize of individual resource of revenue (Table IV.3.1) at page IV.3-1 and section of "Lampiran" (attachment), particularly in table 3 at page 3, the revenue of BY-1 (2016) shows

the realized output of mid-year 2016.

Comments: Researcher: Label of "APBN-P" that is attached to the 2016 column indicates a mid-year budget. Document for Mid-Year Review of 2016 also shows the same numbers.

Peer Reviewer

Opinion: Agree with Comments

Comments: Table IV.3.1 shows revised estimates for BY-1. Table 3 of Lampiran/Annex shows revised estimates for BY-1. Neither show realized levels, as suggested by the researcher's comment.

Government Reviewer

Opinion: Agree

28: 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. (100) Yes, revenue estimates for BY-2 and prior years are presented by category.

b. (0) No, revenue estimates for BY-2 and prior years are not presented by category.

c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Revenue estimates for BY-2 (2015) and prior years (2012-2014) are presented by category in EBP 2017 Document. The narrative information about this can be read in section 3.1 for domestic revenue (Tax and non-tax categories) from page IV.3-2 to page IV.3-16; and section 3.2 for grant revenue at page IV.3-16. Table summarize about this information can be read in Table IV.3.1 at page IV.3-1. Section of "Lampiran" (attachment), particularly in table 3 at page 3 also shows the categories of revenue from 2012 to 2016

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

29: 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. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.

b. (67) 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. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.

d. (0) No, individual sources of revenue are not presented for BY-2 and prior years.

e. Not applicable/other (please comment).

Answer: a. (100)

Sources: EBP2017 Document presents individual source of revenue for BY-2 and prior years. Information about this can be seen in section 3 from page IV.3-2 to page IV.3-16. A summary of this information can be read in Table IV.3.1 on page IV.3-1. Section of "Lampiran" (attachment), particularly in table 3 on page 3 also summarizes individual source of revenue from BY-2015

Comments: Researcher: EBP 2017 document presents individual source of revenue estimates from 2012 (BY-6) to 2016 (BY-1). Individual sources of revenue such as income tax, VAT, etc. are presented at the tables.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

30: 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. (100) Two years prior to the budget year (BY-2).

b. (67) Three years prior to the budget year (BY-3).

c. (33) Before BY-3.

d. (0) No actual data for all revenues are presented in the budget or supporting budget documentation.

e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Actual outcome of revenues is presented from 2012 (BY-6) to 2016 (BY-1) in EBP 2017 Document. It can be read from the narrative in Section 3 from page IV.3-2 to page IV.3-16 or table summary of it in table IV.3.1 on page IV.3-1. Section of "Lampiran" (attachment), particularly in table 3 on page 3 also shows the actual outcome of revenue from two years prior to the budget year 2015 (BY-2)

Comments: Researcher: Information about actual outcome of revenue is indicated by the label "LKPP" (End-of-Year Realized Budget) column for BY 2015.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

31: 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. (100) Yes, information beyond the core elements is presented for government debt.

b. (67) Yes, the core information is presented for government debt.

c. (33) Yes, information is presented, but it excludes some core elements.

d. (0) No, information related to government debt is not presented.

e. Not applicable/other (please comment).

Answer: c. (33)

Sources: All core information related to government debt for 2016 (BY-1) is presented in EBP 2017 Document. In EBP 2017, the discussion on government debt can be found in section 6.2.1 from page IV.6.3 to IV.6-13. Table IV.6.1 summaries the evolution of debt financing from BY 2012 to BY 2016. Section 4.1.2.2 (pages II.4-35 to II.4-36) titled "Pembayaran Bunga Utang" and Table II.4.5 provide information about the interest payment of government (domestic and external interest payment for BY-1 (2016). In addition, information related to outstanding debt based on debt instrument for mid year BY-1 can be seen in table IV.6.3 at page IV.6-12 and table IV.6.4 at page IV.6-12 informs about outstanding of debt based on the currency. Table III.2.6 from page III.2-12 to III.2-13 present total of total outstanding debt for BY-1 (2016). This table also provide information about the risk of interest rate and average time to maturity of the debt for BY-1. However, there is no information in detail about the debt maturity profile for BY 2016. In addition, the information about the creditors is also provided in the document. for example it is mentioned that Word Bank, ADB, JICA are the creditors for Indonesia. Table IV.6.3 also classifies the source of external debt by bilateral, multilateral, commercial banks, and supplier. However, the detail of creditors are not presented.

Comments: Researcher: Even though the information about some of creditors are mentioned as well as the classification of debt by creditors (bilateral, multilateral, commercial banks, and supplier). However, the profile of all creditors are not presented in detail. In addition, average time to maturity of the debt for BY-1 is presented. but, it does not present in detail about the debt maturity profile for BY 2016. Therefore, the best answer is "c"

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

32: 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. (100) Two years prior to the budget year (BY-2).

b. (67) Three years prior to the budget year (BY-3).

c. (33) Before BY-3.

d. (0) No actual data for government debt are presented in the budget or supporting budget documentation.

e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The discussion on government debt from BY 2012 to 2016 can be found in section 6.2.1 from page IV.6.3 to IV.6-13. Section 4.1.2.2 (pages II.4-35 to II.4-36) titled "Pembayaran Bunga Utang" and Table II.4.5 also provide information about the interest payment of government (domestic and external interest payment for BY 2012 to 2016. Table IV.6.1 summarises the evolution of deb financing from BY 2012 to BY 2016. In addition, information related to outstanding debt based on debt instrument can be seen in table IV.6.3 on page IV.6-12, and table IV.6.4 on page IV.6-12 informs about outstanding of debt based on the currency. However, there are core elements that are not presented: total outstanding debt; interest rate on debt instrument; and maturity profile of the debt.

Comments: Researcher: EBP 2017 shows information on net actual outcome of debts from 2012 to 2016.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Agree

33: 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. (100) Yes, information beyond the core elements is presented for all extra-budgetary funds.
- b. (67) Yes, the core information is presented for all extra-budgetary funds.
- c. (33) Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.
- d. (0) No, information related to extra-budgetary funds is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: The information related to Extra Budgetary Funds in EBP 2017 Document can be found in section 6.1.2.5 "Pembiayaan Lainnya" at page II.6-31 and table II.6-14 at page II.6-31 which present the information about Stabilization funds from revenue of asset management and balance budget in order to anticipate economic uncertainty. The narrative explains about a statement of purpose and estimates of the financing. However, the explanation is very short without presenting the policy rationale for the extra-budgetary fund and it is difficult to tell how much money flows through each extra-budgetary fund.

Comments: Researcher: Based on IMF's standard (<https://www.imf.org/external/pubs/ft/wp/2006/wp06286.pdf> (<https://www.imf.org/external/pubs/ft/wp/2006/wp06286.pdf>)), one type of EBF's is Stabilization funds.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Agree

34: 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. (100) Yes, central government finances are presented on a consolidated basis.
- b. (0) No, central government finances are not presented on a consolidated basis.
- c. Not applicable/other (please comment).

Answer: b.

Sources: No consolidated information on government finances for both budgetary and extra budgetary presented in EBP 2017 Document:

Comments: Researcher: n/a

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Agree

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

- a. (100) Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all intergovernmental transfers are presented.
- d. (0) No, estimates of intergovernmental transfers are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: EBP 2017 Document presents the narrative discussion and estimation of Intergovernmental transfers. The narrative discussion about this can be read in chapter 5 from page II.5-1 to II.5-22. This section informs about intergovernmental transfers as part of fiscal decentralization. The budget allocation for intergovernmental transfers for BY 2017 is discussed in section 5.1 from page II.5-1 to II.5.20. Summary of intergovernmental transfers can be found in table II.5.1 at page II.5-2.

Comments: Researcher: In 2017 document, the intergovernmental transfers are presented as (1) "transfer ke daerah" (transfer to sub-national government with its sub-categories are: Equalization Fund, Incentive Fund, and Special Autonomy Funds/Grants) and (2) "Dana Desa" (transfer of village fund)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

36: Does the Executive's Budget Proposal or any supporting budget documentation present alternative displays of expenditures (such as by gender, by age, by income, or by region) to illustrate the financial impact of policies on different groups of citizens, for at least the budget year?

- a. (100) Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- b. (67) Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- c. (33) Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.
- d. (0) 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).

Answer: d.

Sources: EBP 2017 documents does not present alternative displays of expenditure. The expenditure only displays by two classification: (1) functional classification and (2) administrative classification with display of individual programs.

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

37: 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. (100) Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all transfers to public corporations are presented.
- d. (0) No, estimates of transfers to public corporations are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: EBP 2017 document only presents some estimates of transfers from the government to public corporations. These transfers are discussed generally in section 6.1.2.2, particularly in page II.6-9 to II.6-27. Estimates of government transfers to public corporations are in Indonesia called as "BUMN" (State Owned Enterprises) can be seen in Table II.6.3 in page II.6-10. However, in this table, the government just presents the total estimate of transfer to BUMN without presenting the detail and the number of BUMN that receive the transfers. In addition, Table II.6.4 at page II.6-12 provides estimates of government transfer to BUMN to three of BUMN (PT Penjaminan Infrastruktur Indonesia/PT PII (Persero), PMN kepada PT Sarana Multigriya Finansial/PT SMF (Persero), dan PMN kepada PT Sarana Multi Infrastruktur/PT SMI (Persero)); Table II.6.8 at page II.6-15 presents the estimates of government transfers to four of BUMN. The discussion about government transfer also can be found in section of 2.4.2 from page III.2-14 to III.2.24. This section discuss about government transfer to increase public goods such as electricity and water. However, as mentioned in Ministry of State Owned Enterprises's website, there are 118 of BUMN in total.

Comments: Researcher: The government only discusses in detail government transfer to some of of State Owned Enterprises while there are 118 of BUMN in total. Therefore, the best answer for this is "c"

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: There is complete explanation about fund transfer to public corporations, see table II.6.4 (table II.6.4 Investasi kepada BUMN, 2016 2017) complete narrative is also provided. See page page II.6-11 to II.6-14 of Book II. According to Law No. 17/2003 on Financial State Law article 24, the proposal of transfer fund to public corporations must be submitted to the parliament. As a result if there are only 3 public corporations which will receive fund for the budget in 2017 FY, it means there is no more transfer fund to other corporations. It is forbidden by law, to make a transfer fund to public corporations without approval from parliament. See also at the proposal budget bill of 2017 FY, appendix I (3.2.1. Investasi kepada BUMN). In this table, there are only 3 public corporations)

Researcher response: After checking in the Media (<https://www.merdeka.com/uang/2017-pemerintah-jokowi-tak-beri...> (<https://www.merdeka.com/uang/2017-pemerintah-jokowi-tak-berikan-suntikan-modal-ke-bumn.html>)), I find explanation that in 2017 the Government will not give transfers to all SOEs because they are strong enough. The transfers will focus only on 3 SOEs (focus on infrastructure) as mentioned on Book II. I agree to change score to "a".

38: 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. (100) Yes, information beyond the core elements is presented for all quasi-fiscal activities.
- b. (67) Yes, the core information is presented for all quasi-fiscal activities.
- c. (33) Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.
- d. (0) No, information related to quasi-fiscal activities is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: There is no information of quasi fiscal presented in EBP 2017 Document: "Nota Keuangan dan Rancangan Anggaran Pendapatan Belanja Negara 2017" (Financial Memorandum and State Revenue and Expenditure Budget Draft of 2017)

Comments: Researcher: Similar to the previous OBS, Quasi Fiscal activity is not mentioned in EBP 2017. However, sub-ministry document report this activity. Unfortunately, the document is not published along with EBP.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

39: 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. (100) Yes, information beyond the core elements is presented for all financial assets.
- b. (67) Yes, the core information is presented for all financial assets.
- c. (33) Yes, information is presented, but it excludes some core elements or some financial assets.
- d. (0) No, information related to financial assets is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Some information on financial asset is presented in EBP. Discussion on government assets can be found in small information on assets in section 6.2.5.1 "Hasil Pengelolaan Aset" (Asset Management Result) for BY 2012- BY 2016 at page IV.6-29 to IV.6-30. This section also mention briefly which agency is responsible on monitoring assets (including financial).The summaries of this narrative discussion can be seen in graph IV.6.22 at page IV.6-30. This table described total assets are managed. Table 8 at section of lampiran/attachment also present estimates of Asset Management Result for BY 2012 to BY 2017. However, Neither these information present in detail of listing of the financial assets and an estimate of their value.

Comments: Researcher: The two core information are not presented in EBP 2017. Detailed report on government assets is presented in another document which are published separately with EBP 2017 document.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

40: 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. (100) Yes, information beyond the core elements is presented for all nonfinancial assets.
- b. (67) Yes, the core information is presented for all nonfinancial assets.
- c. (33) Yes, information is presented, but it excludes some nonfinancial assets.
- d. (0) No, information related to nonfinancial assets is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: There is no significant explanation about non-financial assets managed by government. Information on asset is presented briefly in page section 6.2.5.1 "Hasil Pengelolaan Aset" (Asset Management Result) for BY 2012- BY 2016 at page IV.6-29 to IV.6-30. However, the information about non-financial assets are not presented at all, including the list of assets (neither financial assets and non-financial assets).

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

41: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?

- a. (100) Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all expenditure arrears are presented.
- d. (0) No, estimates of expenditure arrears are not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: No information on arrears was found in the EBP 2017 Document: "Nota Keuangan dan Rancangan Anggaran Pendapatan Belanja Negara 2017" (Financial Memorandum and State Revenue and Expenditure Budget Draft of 2017).

Comments: Researcher: It is difficult to obtain information about government arrears since it is not regularly published.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Book II presents some estimates of expenditure arrears, such as Revenue sharing from taxation with local government (Book II page II.5.4) "Sehubungan dengan hal tersebut, maka dalam RAPBN tahun 2017 DBH Pajak yang dihitung berdasarkan rencana penerimaan negara direncanakan sebesar Rp56.024,9 miliar atau turun sebesar 18,4 persen apabila dibandingkan dengan pagunya dalam APBNP tahun 2016 sebesar Rp68.619,6 miliar. Alokasi DBH Pajak sebesar Rp56.024,9 miliar tersebut, termasuk juga rencana alokasi kurang bayar DBH Pajak tahun sebelumnya" Revenue sharing from natural resources with local government (Book II page II.5.5) "Dengan memperhatikan rencana penerimaan negara dari PNP yang turun dibandingkan dengan tahun 2016, secara keseluruhan dalam RAPBN tahun 2017, DBH SDA direncanakan sebesar Rp34.799,8 miliar, atau turun sebesar 14,0 persen bila dibandingkan dengan pagunya dalam APBNP tahun 2016 sebesar Rp40.456,3 miliar. Besaran DBH SDA tersebut sudah termasuk alokasi kurang bayar DBH SDA tahun-tahun sebelumnya."

Researcher response: I agree with the score change to "c".

42: 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. (100) Yes, information beyond the core elements is presented for all contingent liabilities.
- b. (67) Yes, the core information is presented for all contingent liabilities.
- c. (33) Yes, information is presented, but it excludes some core elements or some contingent liabilities.
- d. (0) No, information related to contingent liabilities is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Information on contingent liabilities is provided in 2017 EBP's document "Nota Keuangan dan Rancangan Anggaran Pendapatan Belanja Negara 2017" (Financial Memorandum and State Revenue and Expenditure Budget Draft of 2017). This information can be read in section 3.4.2 from page III.3-3 to III.3-6. The section presents government contingency liability which covers 1) Fiscal risk on infrastructure investment; 2) National Social Security and social security for government officer; 3) Fiscal risk from specific financial institution. However, the core information is only presented in discussions on the National Social Security and on social security for government officials. For the sub sections of Fiscal risk on infrastructure investment and Fiscal risk from specific financial institution, the document does not present the core information at all. They are just loosely discussed in the document.

Comments: Researcher: Note a difference with the results of the OBS 2015, where Payment of lawsuits and Disaster management were part of contingency liabilities. In the 2017 EBP, these two topics are not part of contingency liabilities anymore. They are indicated as sub-categories of the section "Mitigation of Specific Fiscal Risk. Even though contingency liabilities are discussed in the EBP 2017, the information in section 3.4.2 lacks

core elements such as fiscal amount for infrastructure investment. In addition, the core components are only reflected in the discussion of contingency liabilities for the sub-section of National Social Security and social security for government officer, neither for Fiscal risk on infrastructure investment nor Fiscal risk from specific financial institution. Thus, the appropriate answer for this question is "c."

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

43: 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. (100) 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. (67) Yes, the core information is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to future liabilities and the sustainability of finances over the longer term is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: 2017 EBP document does not provide information about future liabilities and the sustainability of finances for longer term (at least 10 years). The document only presents projection of government's fiscal capability for medium term until 2020 (BY 2018 BY 2020) or only three years, as discussed in section 6.2 at page II.6-32 to II.6.33

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

44: 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. (100) Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all sources of donor assistance are presented.
- d. (0) No, estimates of the sources of donor assistance are not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: The 2017 EBP document only present little information on donor assistance. Very limited information on donor assistance can be read in section 3.1.2. "Penerimaan Hibah " (grant) at page II.3-20 or at graph II.3.14 at the same page. The information only consist one paragraph and only tell about the total amount of grant estimate for BY 2017 However, the information does not tell the sources of donor assistance.

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: There are some explanations about grants from several institutions or countries in 2017 FY. Those grants are explained on page II.4.40 of Book II, with title "Program Pengelolaan Hibah Negara"

Researcher response: I agree with the reviewer - the score was changed to "c".

45: 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. (100) Yes, information beyond the core elements is presented for all tax expenditures.
- b. (67) Yes, the core information is presented for all tax expenditures.
- c. (33) Yes, information is presented, but it excludes some core elements or some tax expenditures.
- d. (0) No, information related to tax expenditures is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Little information on tax expenditure "Subsidi Pajak" is available in 2017 EBP Document as it is discussed in subgroup of "Subsidi Nonenergi" (Non-Energy Subsidy) at page II.4-37. A little information on it can be read in the last paragraph at page II.4-39. This paragraph consists information about the total amount of tax expenditure estimate for BY 2017 and its comparison to BY 2016. The estimate of tax expenditure or "Subsidi Pajak" BY 2016 and BY 2017 is also represented as one of the type of Non-Energy Subsidy in table II.4.6 at page II.4-38. However, the core information of tax expenditure in these information are obviously not presented.

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

46: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues?

- a. (100) Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all earmarked revenues are presented.
- d. (0) No, estimates of earmarked revenues are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: No earmarked revenue is presented in EBP 2017 Document.

Comments: Researcher: Actually, Pendapatan Negara Bukan Pajak lainnya or "other non-tax revenue" as discussed in page II.3-14 to II.3-18 is typically ear marked for the ministry or institution that collects it. For example, the Act number 28/2009, article 8 (3) states that 10% of revenue from motor vehicle tax levied, one of sub-group of other non-tax revenue, will be allocated for the construction and /or maintenance of roads and improvement of public transport modes. However, the information is not presented in 2017 EBPdocument "Nota Keuangan dan Rancangan Anggaran Pendapatan Belanja Negara 2017" (Financial Memorandum and State Revenue and Expenditure Budget Draft of 2017). Thus the best answer for this question is "d"

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: There are two types of earmarked revenue at line ministries. The first one is used by Badan Layanan Umum (BLU) , and second one is ordinary spending units. The total amount this revenue is presented on table II.4-3 Tabel Belanja Kementerian/Lembaga menurut sumber Dana tahun 2017 on item no 2 "Pagu penggunaan PNBPN" dan item no 3 "Pagu penggunaan BLU" The detail of this revenue for all line ministries are also presented on Table II.4-4 "Tabel Rincian per Kementerian Lembaga menurut sumber dana" on column "Pagu Penggunaan PNBPN" and "Pagu Penggunaan BLU" However there is no complete narrative of all earmarked revenues. See it all at Book II

Researcher response: We agree that information for some earmarked revenues is presented, but not all. For this reason we have changed the score accordingly to "c".

47: 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. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: c. (33)

Sources: The information about policy goals for 2017 can be read in matrix II.4.1 from page II.4-50 to II.4-79. The matrix consists of information on programs, goals, indicators, targets, and national priority, as well as budget allocated for each ministry. However, there is no information on the budget implication. The narrative information on policy goals at section 4.1 at page II.4-1 to II.4-42. In addition, the little information on how government's policies is used as reference for the government to propose the budget year in presented in section 4.2 at page II.4-42 to II.4-44. For example, this section presents the information on government policy about 20% of budget should be allocated for education sector and 5% of budget must be allocated for health sector. Also, box II.4.3 at pages II.4-9 to II.4.10 provides narrative information about the link of policy goals and proposed budget on infrastructure; box II.4.5 at pages II.4-13 to II.4-14 creates links policy goals and proposed budget on health sector. But still, the narrative of the link between policy goals and the budget, including the reason of decided/chosen budget is not clearly presented for all of the government's policy goals.

Comments: Researcher: It is true that information on government policies existed within narrative throughout 2017 EBP document, however no linkage of government goals with budget can be found. This situation could be due to the budgeting process is separate from the goal formulation which are often done under National Planning Agency. As stated by reviewer from the previous OBS, the supporting document of pre-budget document - the government work plan (RKP) - provides information on the government policies. However, the RKP document does not present the information on a link between the budget and policy priorities.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

48: 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. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: d.

Sources: No information on linkage of policy goals and budget in multi-year period is presented in EBP 2017 Document. The document provides information on budget for multi-year. However, the budget does not make an obvious explicit link to policy goals/target or government's priority.

Comments: Researcher: As stated in Q.47 that the 2017 EBP document and its supporting document (the government work plan (RKP) provide information on the government policies. However, the information on the link between the policy priorities and budget are not outlined in the both 2017 EBP and RKP.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

49: 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. (100) Yes, nonfinancial data on inputs to be acquired are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on inputs to be acquired are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on inputs to be acquired are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on inputs to be acquired are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: There is no information on non-financial data on input both within administrative units and functions are found in the 2017 EBP document "Nota Keuangan dan Rancangan Anggaran Pendapatan Belanja Negara 2017" (Financial Memorandum and State Revenue and Expenditure Budget Draft of 2017).

Comments: Researcher: Some non-financial inputs can also be found in the narrative section of 2017 expenditure in section 4.2. For example, page IV.4-9 mention the 190 of district that at least have one of public hospital. 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: Agree

Government Reviewer

Opinion: Agree

50: 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. (100) Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on results are not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: 2017 EBP document presents non-financial data for administrative units, but not for all programs. The narrative information about this can be seen throughout section 4.1 from page II.4-1 to page II.4-34. Non-financial data also can be read in matrix II.4.1 at page II.4-50-11.4-79.

However, these non-financial data are not reflected for all programs. It can be indicated by word "antara lain"/for example within explanation about program as sub-category on administrative classification

Comments: Researcher: First, it is true that non-financial data are represented in the document. But, these non-financial data are not reflected for all programs. It can be indicated by word "antara lain"/for example within explanation about program as sub-category on administrative classification. Second, unlikely the previous OBS, in the narrative discussion, particularly within narrative information on expenditure classified by administrative (units) in section 4.1.2 (page II.4-18 to II.4-42), non-financial data are represented on indicators of programs, while non-financial data on output and outcome are not discussed.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

51: Are performance targets assigned to nonfinancial data on results in the Executive's Budget Proposal or any supporting budget documentation?

- a. (100) Yes, performance targets are assigned to all nonfinancial data on results.
- b. (67) Yes, performance targets are assigned to most nonfinancial data on results.
- c. (33) Yes, performance targets are assigned to some nonfinancial data on results.
- d. (0) 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).

Answer: a. (100)

Sources: In 2017 EBP document, performance targets are assigned to all non-financial data on results. It can be found in matrix II.4.1 at page II.4-50 to II.4-79 and through narrative discussion on section 4.1 from page II.4-1 to II.4-34

Comments: Researcher: Matrix II.4.1 (page II.4-50 to II.4-79) present program, output, indicator performance, and target of indicator. No performance outcomes are presented in the matrix

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

52: 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. (100) 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. (67) 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. (33) Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.
- d. (0) 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).

Answer: c. (33)

Sources: The information of policies for the impoverished populations in 2017 EBP document is presented on limited information. The information related to this issues taking place in several section. First, in two paragraphs of section 2.3.2 "Kemiskinan" (poverty) at page II.2-14 o II.2-15 which is talks about poverty and how this issue links to the government's program priorities to reduce poverty. Second, in within section of "subsidi non energi" (Non-Energy Subsidy) at page II.4-38, particularly at little discussion on food subsidy for household, the issues are loosely explained; and third in small discussion on subsidy of electricity for poor family and vulnerable people (page II.4-37). However, obviously, the document does not present all policies or programs directed to impoverished population

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

53: 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. (100) Yes, a detailed timetable is released to the public.
- b. (67) Yes, a timetable is released, but some details are excluded.
- c. (33) Yes, a timetable is released, but it lacks important details.
- d. (0) No, a timetable is not issued to the public.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The timetable in formulating the Executive's Budget Proposal was not published to the public. The public will get information on Executive Budget Proposal formulating just when the document was submitted to the parliament through media.

Comments: Researcher: For EBP 2017, the press release related to the document was made first time in 16 of August 2016 by Ministry of Finance

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Propose response (C). There are various public documents that outline the schedule for the formulation of the 2017 State Budget. The State Finance Law includes a number of statutory deadlines for different parts of the budget cycle - though it lacks information on the technical steps. In addition, the Ministry of Finance has published various materials outlining how the budget is formulated - e.g.

<http://www.anggaran.depkeu.go.id/content/publikasi/buku%20al...>

(<http://www.anggaran.depkeu.go.id/content/publikasi/buku%20alokasi%20belanja%20KL.pdf>) - though it does not provide the specifics for the year.

Finally, the Ministry of Finance in its citizen budget type documents (including those cited in the OBS 2017) include information about the budget process - though they lack specific deadlines.

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: There is only simple timetable (SIKLUS APBN), that present the timetable to formulating EBP to public. it is on Book II, see one page after page xxvii (glossary) and on Citizen's Budget.

Researcher response: Indonesia has a simple timetable but according to OBS methodology, the timetable needs to include specific dates in order to be valid, hence we keep the score of "d" for this question.

54: Does the Pre-Budget Statement 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. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
- b. (67) Yes, the core information is presented for the macroeconomic forecast.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Pre-Budget Statement of BY 2017 presents core information of macroeconomic forecast. This information can be found in chapter 4 from pages 48 to 59. The information presents economic outlook, inflation, real GDP growth, three-Monthly Interest Rate, oil and gas lifting; and exchange rates. In addition, table 7 on page 53 summarizes information on estimate of forecast economic growth, domestic consumption, exports of goods and services, imports of goods and services) and domestic production (agriculture, mining, electricity-gas-clean water, construction, trade-hotel and

restaurant, Table 11 on 98 also provides summary of 11 of elements on macroeconomic forecast: 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.

Comments: Researcher: There are additional elements presented for macroeconomic forecast other than the core elements requested. However, the government does not present nominal GDP in the document.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

55: 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. (100) Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.

b. (67) Yes, the core information is presented for the government's expenditure policies and priorities.

c. (33) Yes, information is presented, but it excludes some core elements.

d. (0) No, information related to the government's expenditure policies and priorities is not presented.

e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The 2017 Pre-Budget Statement presents a discussion of expenditure policies and priorities; and an estimate of total expenditures. Section 5 focuses on the broad assumptions for revenue and expenditure, deficit and debt, and financing. A discussion on expenditure policies and priorities for BY 2017 can be found in section 5.3.3 on page 107-116. Section 6.2 on page 138-159 presents information on estimate of expenditure for ministries. In addition, Table 17 on page 107 includes indicative ceilings for each ministry (administrative classification) for BY 2017.

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

56: 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. (100) Yes, information beyond the core elements is presented for the government's revenue policies and priorities.

b. (67) Yes, the core information is presented for the government's revenue policies and priorities.

c. (33) Yes, information is presented, but it excludes some core elements.

d. (0) No, information related to the government's revenue policies and priorities is not presented.

e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Not all core information is presented in the Pre-Budget Statement 2017. Revenue policies for BY 2017 are presented in section 5.3.2 from page 100 to 107. This section informs government policies and priorities on revenue. However, the information presented is not detailed, and does not include any break down by revenue type (tax and non-tax). Total estimate of revenue for BY 2017 is not presented in PBS 2017. The document only estimates the tax ratio for BY 2017.

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

57: 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. (100) Yes, all three estimates related to government borrowing and debt are presented.

b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.

- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Core information on debt for BY 2017 is not presented in the 2017 Pre-Budget Statement. Section 5.3 focuses on the broad assumptions for revenue and expenditure, deficit and debt. Information on debt policy is loosely presented in sub section 5.3.4 on page 117. However, the discussion on government debt for BY 2017 is not explicitly presented in the document, including no information on the amount of net new borrowing needed in the upcoming budget year; the central government's total debt burden at the end of the upcoming budget year; and the interest payments on the outstanding debt for the upcoming budget year.

Comments: Researcher: Core information on debt is presented in the PBS 2017 for BY 2011-2016. However, no detailed information on debt for BY2017 is found in the document.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

58: Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?

- a. (100) Yes, multi-year expenditure estimates are presented.
- b. (0) No, multi-year expenditure estimates are not presented.
- c. Not applicable/other (please comment).

Answer: b.

Sources: There is no information on expenditure estimates for a multi-year period is presented in the 2017 Pre-Budget Statement document

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Enacted Budget does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Only two of three expenditure classification are presented in 2017 Enacted budget document "Nota Keuangan dan Anggaran Pendapatan Belanja Negara 2017" (Financial Memorandum and State Revenue and Expenditure Budget of 2017) which are functional classification and administrative/organisation classification. Section 4.1 from page II.4-1 to II.4.42 presents information on expenditure policies and expenditure estimates for BY 2017. Sub section 4.1.1 (page II.4-3 to II. 4-18) includes information on expenditure estimates by functional classification and 4.1.2 (page II.4-18 to II.4-42) informs about expenditure estimates by organisational classification. In addition Table 4, section of "lampiran" (attachment) presents the summary of expenditure estimates by functional classification while Table 5 includes summary of expenditure estimates by organisation/unit classification However, the expenditure estimate by economic classification is not presented in the document.

Comments: Researcher: In formulating Enacted Budget for BY 2017, especially in presenting budget classification, Ministry of Finance refer to the Act No.14/2015 on regulation on budget allocation and expenditure. Article 8 (3) the government's expenditures are classified by (1) administrative; (2) by function. Reporting in the budget documents, by economic classification was removed (particularly in Executive Budget Proposal and Enacted Budget) by the Ministry of Finance after the Constitutional Court decision in 2013 on discussions within DPR on the budget (MK No.35/PUU-XI/2013).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: According to the 2017 FY Budget Law (Law no 18/2016) article 41, the detail of line ministries expenditures will be presented on a Presidential Regulation. It means, the Presidential Regulation is an integral part of EB. For 2017 FY, it is presented on Presidential Regulation no 97/2016. The detail of expenditures for each program is presented on "LAMPIRAN III Rincian Anggaran Pemerintah Pusat menurut Organisasi/Bagian ANggaran, Unit organisasi, Fungsi, Subfungsi, Program, kegiatan, jenis belanja, sumber dana dan prakiraan maju." This appendix presents all 3 types classification. This document is published on <http://www.anggaran.depkeu.go.id/dja/edef-peraturan-jenis-li...> (<http://www.anggaran.depkeu.go.id/dja/edef-peraturan-jenis-list.asp?jenis=4>)

Researcher response: We agree and have changed the score to "a" accordingly. Regulation 97/2016 was published on 30th November and can be considered a supporting document of the EB. The data on <http://www.anggaran.depkeu.go.id/dja/edef-peraturan-jenis-li...> (<http://www.anggaran.depkeu.go.id/dja/edef-peraturan-jenis-list.asp?jenis=4>) consists of 3 books. The government displays the budget by administrative classification, functional classification and they also display on what the money is spend on (economic classification). On economic classification they display that the money will be spend on Personnel expenditures, goods and services expenditures, capital expenditures and social assistance expenditures.

60: Does the Enacted Budget present expenditure estimates for individual programs?

- a. (100) Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Enacted Budget does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Narrative information on individual programs for BY 2017 is presented in section 4.1.2 from page II.4-18 to II.4-34 that presents narrative information on expenditure by unit/administrative classification. However, the information does not include the expenditure for individual programs. Not all programs are presented in the narrative. It can be indicated by the words "antara lain" or for example. However, the summary of expenditure for all individual programs can be seen in the table of expenditure by administrative classification where expenditures for individual programs are presented as sub-category in section of "lampiran"/attachment (page 24-37)

Comments: Researcher: The table summary of expenditure, in the section of "lampiran" (attachment), presents in detail of expenditure for the individual programs. However, in the narrative, programs are not presented in detail. Thus, the appropriate answer is "B."

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: As program is considered to mean any level of detail below an administrative unit, such as a ministry or department, then 100%. The figures in the annex and the body of the enacted budget for ministries/institutions are equal with one another.

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: All expenditures by administrative and programs are presented on Appendix page 24 until 37. It is the table of "Belanja Pemerintah Pusat Menurut Organisasi Per Program, 2015-2017. How ever, there is no need to explain or put complete narrative explanation. This data is also presented at the Presidential Degree no 97/2016. See also my comments on 059

Researcher response: I agree with the reviewer, the score was changed to "a".

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

- a. (100) Yes, the Enacted Budget presents revenue estimates by category.
- b. (0) No, the Enacted Budget does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Revenue estimates by category (tax and non-tax is presented in EB Document: "Nota Keuangan dan Anggaran Pendapatan Belanja Negara 2017" (Financial Memorandum and State Revenue and Expenditure Budget of 2017). The narrative discussion on this can be read in section 3.1.1 from page II.3-2 to II.3-20. A summary of the narrative can be seen in table 3 page 3 in section "Lampiran" (Attachment) table 3 page 3.

Comments: Researcher: Revenue in EB 2017 is presented by category, as presented in table 3 (page 3 in section of Lampiran/attachment: category of tax is identified by "Penerimaan Perpajakan", while non tax is seen in item "Penerimaan Negara Bukan pajak".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

62: Does the Enacted Budget present individual sources of revenue?

- a. (100) Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Enacted Budget does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Individual sources of Tax Revenue is presented in EB 2017 Document : "Nota Keuangan dan Anggaran Pendapatan Belanja Negara 2017" (Financial Memorandum and State Revenue and Expenditure Budget of 2014). Information about this can be founded in section 3.1 from page II.3-1 to II.3-20. The information about this also can be read in summary table of government revenue in table 3 (page 3) at section of "lampiran" (attachment) page 3. In this table, individual tax revenue is identified as sub-groups of "Penerimaan Perpajakan" (Tax Revenue) and "Penerimaan Negara Bukan Pajak" (Non-Tax Revenue)

Comments: Researcher: Although individual sources of revenue is identified in EB, there are some "unidentified resources" are listed both under Other tax revenue and Other Non-Tax Revenue. But, unlikely the previous OBS who find that amount of an unidentified revenue items was fairly large at around 25%, in the 2017 EB document, individual resource of Other tax revenue and Other Non-Tax Revenue are explained in more detail as presented within the section 3.1. For example, in the document of EB 2017, it is presented more detail the resources of other non-tax revenues: revenue from delivery of public services, (3) confiscation of revenue from corruption, (4) court proceedings, (5) fines, and "others". For tax revenue the government explain the money come from income from interest of tax collection; income from stamp revenue, and "others" or "unidentified revenues". There is no estimation of each resource. The document only present the total of other tax revenues is estimate around 8.749,6 billion rupiah or 0.5% of total income from tax. Meanwhile, in other non- tax revenue category, in Graph 3.21 (page II.3-15), there is explanation about income estimation from each resource of other non-tax revenues. for example, income estimates from delivery of public services, confiscation of revenue from corruption, court proceedings, and fines are presented. However, within the individual resources under non tax revenue, there is "others" resource which is "unidentified" at about 7,7% of total of income from other non-tax revenue or 3,2% of total revenues under non-tax revenue classification. If compared to the total of revenue (tax and non tax), the percentage of unidentified revenue is about 0,9%. Thus, I put 'a' as my answer

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

63: 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. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: The 2017 EB Document presents Government borrowing and debt plan in budget year 2017. This information can be found in section 6.1.2.1 "Pembiayaan Utang" (Debt Financing) pages II.6-5 to II.6-9. The section focuses more detail on the deficit, budget financing and fiscal risk. It explains in detail about the amount of net new borrowing required during the budget year, including the foreign principle payment (Pembayaran Cicilin Luar Negeri) and domestic principle payment (Pembayaran Clilin Dalam Negeri) in budget year 2017. Information about this also can be read from Table II.6.2 at page II.6-5 that is consist of a summary of debt financing for 2017 (i.e. new borrowing) in comparison with previous year. In addition, the information about the interest payment of government can be read in section 4.1.2.2 (pages II.4-35 to II.4-36) titled "Pembayaran Bunga Utang". Table II.4.5 also present about "Pembayaran Bunga Utang Luar negeri" (Foreign interest Payment) and "Pembayaran Bunga Utang Dalam Negeri" (Domestic interest Payment) for 2017. The table also give information about the total of interest government needs to pay. However, In EB 2017 the government does not mention an amount of the government debt outstanding for budget year, including amount of factors that influence debt, e.g. exchange rate, 3 month interest rate on treasury notes and total debt burden. The government just mentioned that these elements influence the rise of loan interest payment, but not mention the amount/number.

Comments: Researcher: Similar to OBS 2015, in EB 2017, the information on interest payment are presented on different section rather than presented along with other debt information. However, different with OBS 2015, EB 2017 does not provide information on government's debt outstanding. The document only present debt outstanding from previous years (2012-2016). Thus I answer 'b' due to information on the central government's total debt burden at the end of the budget year is not presented in the report. The structure of narrative on debt in 2017 EB document is very similar to the EBP 2017.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: There is no table presented but all information about this can be found at "Grafik II.6.3 Perkembangan dan proyeksi Ratio utang pemerintah thd PDB, 2016 - 2020" , see Book II page II.6-32

Researcher response: The graphics cited by the reviewer do not allow to read precisely the figures for outstanding debt, hence we keep the score unchanged.

64: 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. (100) The Citizens Budget provides information beyond the core elements.
- b. (67) The Citizens Budget provides the core information.
- c. (33) The Citizens Budget provides information, but it excludes some core elements.
- d. (0) The Citizens Budget is not published.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Citizens Budget of EBP 2017 presents beyond core information. Beside cores information, It also provides information on timetable of budget process for 2017, intergovernmental transfer, and financing policy.

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

65: How is the Citizens Budget disseminated to the public?

- a. (100) 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. (67) 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. (33) A Citizens Budget is disseminated only by using one means of dissemination.
- d. (0) A Citizens Budget is not published.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Citizens Budget was distributed through: 1) printed in major newspaper, and 2) online through visiting MoF's website:

<http://www.anggaran.depkeu.go.id/content/Publikasi/2016%20ad...>

(<http://www.anggaran.depkeu.go.id/content/Publikasi/2016%20advertorial%20RAPBN%202017.pdf>). 3) Through electronic billboard (Giant LED) outside the Ministry of Finance building. After interviewing a representative of MoF, It is stated that CB also published through LED Giant of MoF in Jalan Menteng. For the CB version of EB 2017, It has published in the LED since 14 of November 2016. 4. Ministry of Finance also conducted 'Budget goes to campus' outreaches to some universities, including in UGM University, Jogjakarta that can be seen in the link:

<http://feb.ugm.ac.id/en/agenda/761-seminar-budget-goes-to-ca...> (<http://feb.ugm.ac.id/en/agenda/761-seminar-budget-goes-to-campus-2016>).

They also did an outreach to Pekanbaru – link below <http://www.anggaran.depkeu.go.id/dja/edef-konten-view.asp?id...>

(<http://www.anggaran.depkeu.go.id/dja/edef-konten-view.asp?id=1241>)

Comments: Researcher: The government also has published citizen budget of Enacted Budget B 2017 "Buku Informasi APBN TA 2017" or an information book of EB 2017 by online: <http://www.anggaran.depkeu.go.id/dja/edef-konten-view.asp?id...>

(<http://www.anggaran.depkeu.go.id/dja/edef-konten-view.asp?id=1239>).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

66: Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?

- a. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: d.

Sources: After interviewing some resource persons in the MoF, we were told that the executive had not established any formal process to identify the public's requirements for budget information in the Citizen's Budget for BY 2017.

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: There is several way the public can make a comment to Ministry of Finance, see the DG Budget web, <http://www.anggaran.depkeu.go.id/dja/edef-kontak-list.asp> (<http://www.anggaran.depkeu.go.id/dja/edef-kontak-list.asp>) People also can make any comments about budget, instead of questions. There are also some socmed that support this, see twitter DJAMenyapa, by email at penyusunan.apbn@gmail.com (<mailto:penyusunan.apbn@gmail.com>)

Researcher response: This mechanism is not specifically set up to collect feedback on the citizen's budget and the executive does not actively manage it and seek inputs. For this reason score "d" is appropriate.

67: Are "citizens" versions of budget documents published throughout the budget process?

- a. (100) 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. (67) A citizens version of budget documents is published for at least two of the four stages of the budget process.
- c. (33) A citizens version of budget documents is published for at least one stage of the budget process.
- d. (0) No citizens version of budget documents is published.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Citizens version of budget documents for BY 2017 has published in two stages of the budget process: budget formulation and enactment stage 1. Citizens Budget of Executive Budget Proposal was published in 16 of August 2016 (It was published in same day with the date of EBP 2016 was submitted to the government) It can be read in <http://www.anggaran.depkeu.go.id/dja/edef-konten-view.asp?id=1206> 2. Citizens Budget of Enacted Budget has been published since 07 Dec 2016 as cited in <http://www.anggaran.depkeu.go.id/dja/edef-konten-view.asp?id=1239>), around five weeks after budget for BY 2017 was enacted on 26 of October 2016

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.
- c. (33) Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.
- d. (0) No, the In-Year Reports do not present actual expenditures by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: In-Year Reports are only categorized by economic classification. It can be indicated from the Latest IYR that can be seen in this portal: <http://www.kemenkeu.go.id/katalogdata> (<http://www.kemenkeu.go.id/katalogdata>) where In-Year Reports are labeled as "Realisasi APBN TA 2016" (per end of month 2016 (I-Account)). The latest In-Year Report is per 31 of October 2016 which presents actual expenditure by economic classification only

Comments: Researcher: n/a

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Agree**69: Do the In-Year Reports present actual expenditures for individual programs?**

- a. (100) Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.
- b. (67) Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the In-Year Reports do not present actual expenditures by program.
- e. Not applicable/other (please comment).

Answer: d.

Sources: In Year Reports only provide a summary of financial progress up to a certain period. They do not tell actual expenditure by any programs. It can be indicated from the IY Reports that can be seen in <http://www.kemenkeu.go.id/katalogdata> (<http://www.kemenkeu.go.id/katalogdata>). In-Year Reports have label "Realisasi APBN TA 2016 per [end of month] 2016 (I-Account)". For the latest IY Report (per 31 October 2016) can be seen in <http://www.djpbk.kemenkeu.go.id/portal/id/berita/lainnya/pen...> (<http://www.djpbk.kemenkeu.go.id/portal/id/berita/lainnya/pengumuman/153-realisasi-apbn/2557-realisasi-apbn-per-31-oktober-2016.html>)

Comments: Researcher: n/a**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree**70: 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. (100) Yes, comparisons are made for expenditures presented in the In-Year Reports.
- b. (0) No, comparisons are not made for expenditures presented in the In-Year Reports.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: In-Year Reports compare actual year-to-date expenditures with the original estimate for that period. It can be seen from the latest of IY Report (31 of October 2016) as shown in <http://www.djpbk.kemenkeu.go.id/portal/id/berita/lainnya/pen...> (<http://www.djpbk.kemenkeu.go.id/portal/id/berita/lainnya/pengumuman/153-realisasi-apbn/2557-realisasi-apbn-per-31-oktober-2016.html>). The original enacted expenditures are presented in column of "APBNP" (Revised State budget)

Comments: Researcher: n/a**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree**71: Do In-Year Reports present actual revenue by category (such as tax and non-tax)?**

- a. (100) Yes, In-Year Reports present actual revenue by category.
- b. (0) No, In-Year Reports do not present actual revenue by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: The latest of In-Year Report (31 of October 2016) presents actual revenues by category Tax Revenue ("Penerimaan Perpajakan") and Non-Tax revenue ("Penerimaan Negara Bukan Pajak"). The latest of In-Year Report can be seen in: <http://www.djpbk.kemenkeu.go.id/portal/id/berita/lainnya/pen...> (<http://www.djpbk.kemenkeu.go.id/portal/id/berita/lainnya/pengumuman/153-realisasi-apbn/2557-realisasi-apbn-per-31-oktober-2016.html>)

Comments: Researcher: n/a**Peer Reviewer**

Opinion: Agree

Government Reviewer

Opinion: Agree

72: Do In-Year Reports present the individual sources of revenue for actual revenues collected?

- a. (100) Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.
- b. (67) Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.
- d. (0) No, In-Year Reports do not present individual sources of actual revenue.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: The latest document of IY Report (31 of Oct 2016) can be seen in <http://www.djpbk.kemenkeu.go.id/portal/id/berita/lainnya/pen...>

(<http://www.djpbk.kemenkeu.go.id/portal/id/berita/lainnya/pengumuman/153-realisasi-apbn/2557-realisasi-apbn-per-31-oktober-2016.html>)

Comments: Researcher: The document presents individual sources of actual revenue accounting which is presented as sub-categories such as income taxes, property tax, natural resource revenues, etc. However, not all revenues are presented. There are no detail explanation on "Pajak Lainnya" (Other tax) in tax categories and "PNPB lainnya" (other non tax revenue) in non-tax category. The total on them are enough big. For example, the total proportion of actual "PNPB lainnya" (other non tax revenue) in non-tax category, compared with total actual revenue (Pendapatan negara dan Hibah) is around 7.63%. Thus, the best answer is "B"

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: According the the budget structure, the non-tax revenue are consist of 1) Natural Resources Revenue 2) Devident from State Own Corporate 3) Other Non-tax revenue 4) BLU revenue. See Book II RAPBN (EBP) 2017 page II.3-11 (top sentence), stated that " Dalam struktur APBN, PNBP dikelompokkan menjadi pendapatan sumber daya alam, pendapatan bagian laba BUMN, PNBP Lainnya, dan pendapatan Badan layanan Umum (BLU)." Thus, the "PNBP Lainnya / Other Non-tax revenue" doesn't need to be more detail

Researcher response: Other taxes is 0,51% of total revenue and others PNBP is 7,63% of total revenue. For this reason, we keep the score unchanged at "b".

73: 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. (100) Yes, comparisons are made for revenues presented in the In-Year Reports.
- b. (0) No, comparisons are not made for revenues presented in the In-Year Reports.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: IY Reports compare actual revenues with the original estimate (enacted revenues) for that period. It can be seen from the latest of IY Report (31 of October 2016) as shown in <http://www.djpbk.kemenkeu.go.id/portal/id/berita/lainnya/pen...>

(<http://www.djpbk.kemenkeu.go.id/portal/id/berita/lainnya/pengumuman/153-realisasi-apbn/2557-realisasi-apbn-per-31-oktober-2016.html>). The original enacted revenues are presented in column of "APBNP" (Revised State budget)

Comments: Researcher: n/a

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: Comparison is with revenue estimates for the year, not year-to-date.

Government Reviewer

Opinion: Agree

Researcher response: IY Reports compare actual revenues with the original estimate (enacted revenues) for that period. It can be seen from the latest of IY Report (31 of October 2016) - <http://www.djpbk.kemenkeu.go.id/portal/id/berita/lainnya/pen...>

(<http://www.djpbk.kemenkeu.go.id/portal/id/berita/lainnya/pengumuman/153-realisasi-apbn/2557-realisasi-apbn-per-31-oktober-2016.html>). The JUMLAH column describes the amount of realization on the month. Original enacted revenues are presented in the column "APBNP". For this reason, "a" is appropriate.

74: 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. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The latest document of IY Report (31 of Oct 2016) can be seen in <http://www.djpbk.kemenkeu.go.id/portal/id/berita/lainnya/pen...> (<http://www.djpbk.kemenkeu.go.id/portal/id/berita/lainnya/pengumuman/153-realisasi-apbn/2557-realisasi-apbn-per-31-oktober-2016.html>) The document presents: Deficit, Pembiayaan Dalam Negeri (domestic financing: from domestic banks and non-banks); Pembiayaan Luar Negeri (foreign financing, that is reported as net) where actual external debts (bruto) are presented under this sub-category. However, the domestic borrowing (net and bruto) "Pinjaman Dalam Negeri" is not explicitly presented in the document. The interest payments to-date on the outstanding debt are also not explained in the document. The document only presents the interest payments to-date on the external debt "Pembayaran Cicilan Pokok Utang Luar Negeri."

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: There is no data at <http://www.djpbk.kemenkeu.go.id/portal/id/berita/lainnya/pen...> (<http://www.djpbk.kemenkeu.go.id/portal/id/berita/lainnya/pengumuman/153-realisasi-apbn/2557-realisasi-apbn-per-31-oktober-2016.html>) But it can be found at <http://www.djppr.kemenkeu.go.id/page/loadViewer?idViewer=640...> (<http://www.djppr.kemenkeu.go.id/page/loadViewer?idViewer=6404&action=download>) <http://www.djppr.kemenkeu.go.id/page/load/23> (<http://www.djppr.kemenkeu.go.id/page/load/23>) <http://www.djppr.kemenkeu.go.id/page/load/24> (<http://www.djppr.kemenkeu.go.id/page/load/24>) - maturity profile <http://www.djppr.kemenkeu.go.id/page/load/21> (<http://www.djppr.kemenkeu.go.id/page/load/21>) - domestic vs external

Researcher response: I agree with the reviewer. The debt profile document is published every month and can be considered part of in-year reports package. The score was changed to "a".

75: 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. (100) Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.
- b. (67) Yes, the core information is presented for the composition of the total actual debt outstanding.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to composition of total actual debt outstanding is not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: The information on debt presented in the latest IY report exclude some core elements. The latest document of IY Report (31 of Oct 2016) can be seen in <http://www.djpbk.kemenkeu.go.id/portal/id/berita/lainnya/pen...> (<http://www.djpbk.kemenkeu.go.id/portal/id/berita/lainnya/pengumuman/153-realisasi-apbn/2557-realisasi-apbn-per-31-oktober-2016.html>) The document presents: Deficit, Pembiayaan Dalam Negeri (domestic financing: from domestic banks and non-banks); Pembiayaan Luar Negeri (foreign financing, that is reported as net) where actual external debts (bruto) are presented under this sub-category. However, it exclude some core elements such as the information on the domestic borrowing (net and gross); the interest payments to-date on the outstanding debt are also not explained in the document. The document only presents the interest payments to-date on the external debt "Pembayaran Cicilan Pokok Utang Luar Negeri"; and the final payment date of the loan (maturity profile of debt) .

Comments: Researcher: As mentioned by Peer Reviewer in the previous survey, the detail information on the profile of government debt can be seen from the montly publication of profile of government debt publshed by the Ministry of Finance. This document is published separately with IY reports. It can be accessed in <http://www.djpu.kemenkeu.go.id/index.php/page/load/23> (<http://www.djpu.kemenkeu.go.id/index.php/page/load/23>) (for example, the profile of government debt per November 2016, accessed on 19/12/2017). The document explain about 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. However, as I mentioned before, this document is published separately and is not considered as IY report document. Thus, the best answer is "c"

Peer Reviewer

Opinion: Disagree

Suggested answer: d.

Comments: The in year reports present new borrowing but not total debt, nor is there any information regarding interest rates on the debt; maturity profile of the debt; and whether (total) debt is domestic or external.

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: even there is no data at <http://www.djpbk.kemenkeu.go.id/portal/id/berita/lainnya/pen...> (<http://www.djpbk.kemenkeu.go.id/portal/id/berita/lainnya/pengumuman/153-realisasi-apbn/2557-realisasi-apbn-per-31-oktober-2016.html>) But it can be found at <http://www.djpr.kemenkeu.go.id/page/loadViewer?idViewer=640...> (<http://www.djpr.kemenkeu.go.id/page/loadViewer?idViewer=6404&action=download>) <http://www.djpr.kemenkeu.go.id/page/load/23> (<http://www.djpr.kemenkeu.go.id/page/load/23>) <http://www.djpr.kemenkeu.go.id/page/load/24> (<http://www.djpr.kemenkeu.go.id/page/load/24>) - maturity profile <http://www.djpr.kemenkeu.go.id/page/load/21> (<http://www.djpr.kemenkeu.go.id/page/load/21>) - domestic vs external

Researcher response: Gov publish the IY report every month, you can see in this link (<https://www.kemenkeu.go.id/katalogdata?page=1> (<https://www.kemenkeu.go.id/katalogdata?page=1>)) and at the same time also published information about debt profile monthly in this link: <http://www.djpr.kemenkeu.go.id/page/load/23> (<http://www.djpr.kemenkeu.go.id/page/load/23>) as explanation about debt. From these two documents, I agree to change my score to "b"

76: Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?

- a. (100) 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. (67) 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. (33) 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. (0) No, the estimates for macroeconomic forecast have not been updated.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: An update of macroeconomic forecast is presented in Mid-Year Review: "Laporan Pemerintah tentang Pelaksanaan Anggaran Pendapatan dan Belanja Negara Semester Pertama Tahun Anggaran 2016" (Government Report on Implementation of State Expenditure and Revenue in First Semester of 2016). Chapter 2 explains the progress of macroeconomic forecast since the beginning of 2016 (realization of macroeconomic forecast for Semester I) as explained from pages 2-1 to 2-9 and the forecast (or called as 'prognosis' in the document) for the next semester (Semester II) as discussed from page 2-9 to 2-14. A summary table about this can be read in table 2.3 at page 2-14

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.
- b. (67) Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.
- c. (33) Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.
- d. (0) No, expenditure estimates have not been updated.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Updated expenditure can be found in Mid-Year Review: "Laporan Pemerintah tentang Pelaksanaan Anggaran Pendapatan dan Belanja Negara Semester Pertama Tahun Anggaran 2016" (Government Report on Implementation of State Expenditure and Revenue in First Semester of 2016). Narrative of this can be found in section 4.1 from page 4-1 to 4-35. The narrative explains the reasons of the update. The section also compares the realization of expenditure with the same period of the previous year (BY-1). The summary tables can be found in table 4.9 (functional classification) at pages 4-28 and table 4.10 (administrative classification) at pages 4-31 to 4-32

Comments: Researcher: The document presents explanation of the reasons why expenditure estimates are updated. The document presents the different between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates by functional classification and administrative classification, but an update of expenditure by economic classification are not presented in the document. In addition, the document has narrative information about the reasons of the updates. But not all narrative information on the differences are provided in the document. Thus, I choose 'b'

Peer Reviewer

Opinion: Agree with Comments

Comments: The discussion focuses on (a) the 10 ministries/institutions with the largest budgets, and (b) the 5 ministries/institutions with the highest budget utilization.

Government Reviewer

Opinion: Agree

78: 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. (100) Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: The 2016 Mid-Year Review document only presents the expenditure estimates by two categories: functional classification as can be seen in section 4.2.1 from page 4-2 to 4-9; and administrative classification in section 4.2.2 at page 4-9 to 4-26. The expenditure estimates by economic classification is not presented. Reporting in the budget documents by economic classification was removed (by the Ministry of Finance after the Constitutional Court decision in 2013 on discussions within DPR on the budget (MK No.35/PUU-XI/2013).

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree with Comments

Comments: See Table 4.9 for functional classification. See Table 4.10 for organizational classification.

Government Reviewer

Opinion: Agree

79: Does the Mid-Year Review of the budget present expenditure estimates for individual programs?

- a. (100) Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Mid-Year Review does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Estimates for programs accounting for all expenditures are not presented in the document of "Laporan Pemerintah tentang Pelaksanaan Anggaran Pendapatan dan Belanja Negara Semester Pertama Tahun Anggaran 2016" (Government Report on Implementation of State Expenditure and Revenue in First Semester of 2016)

Comments: Researcher: Information on programs actually can be found in the narrative section of section 4, as sub group of functional classification. However, not all programs are explained and only main programs are explained without financial data are attached to it.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.
- b. (67) Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.
- c. (33) Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.
- d. (0) No, revenue estimates have not been updated.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The 2016 Mid-Year Review document presents in detail updated revenues for the current budget year, including the reasons of why it increases or decreases. This information is presented in section 3.2 from page 3-1 to 3-9. The summary can be seen in graph 3.1 on page 3-2. A summary of tax revenue update can be seen in Table 3.1 on page 3-2 and table 3.2 on page 3-5.

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, the Mid-Year Review presents revenue estimates by category.
- b. (0) No, the Mid-Year Review does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: The 2016 Mid-Year Review presents revenue estimates by category (such as tax revenue; non-tax revenue; and grant or "Hibah"): Sub section 3.2.1.1 at page 3-2 to 3.4 explains on tax revenue and sub section 3.2.1.2 at page 3-4 to 3.7 presents non-tax revenue. A limited information on revenue from grant can be seen in section 3.2.2 at page 3.7

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

82: Does the Mid-Year Review of the budget present individual sources of revenue?

- a. (100) Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Mid-Year Review does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The 2016 Mid-Year Review documents present individual source of revenue accounting for all revenue. All individual source of revenues are mentioned in section in section 3.2 from page 3-1 to 3-9. Sub section 3.2.1.1 at page 3-2 to 3.4 explains on tax revenue and sub section 3.2.1.2 at page 3-4 to 3.7 presents non-tax revenue. A limited information on revenue from grant can be seen in section 3.2.2 at page 3.7 A summary of individual sources from tax revenues can be seen in Table 3.1 at page 3-1; and table 3.2 at page 3-5 presents individual sources from non-tax revenues

Comments: Researcher: Even though, mid year reporting does not present all individual sources of revenues in level of detail as presented in EB and EBP documents, still, the mid year review document does present all individual sources of revenues: In tax category, it includes income tax, property tax, export and import tax, oil and gas tax. In non-tax category, It is broken down into natural resources, state-owned enterprise profit, tax from coal and minerals, forestry, fisheries and thermal; tax from the management and sale of government assets (from sale of mining), from services, from use of Spectrum and Radio Frequency by private companies, from the courts; and from fines.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

83: 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. (100) 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. (67) 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. (33) 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. (0) No, estimates of government borrowing and debt have not been updated.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: 2016 Mid-Year Review Document "Laporan Pemerintah tentang Pelaksanaan Anggaran Pendapatan dan Belanja Negara Semester Pertama TA 2016" (Government Report on Implementation of State Expenditure and Revenue in First Semester of 2016). Information on net borrowing is presented in section 6.3.2 from pages 6-5 to 6-11. The summary table can be found in table 6.3 page 6-5. The table includes information on update of debt outstanding as well as explanation whether the debt is external and internal. The table also presents update of debt installment estimates. In addition, an update of interest debt payment estimates, both for internal and external debt is presented in sub section 4.2.2.2.1 at page 4-24 and table 4.6 at the same page. These information also consist of its comparison with the same period of previous year (2015) while sub section of 4.3.2.2.1 at page 4-33 and table 4.11 present the update of interest payment for semester 1 and its estimates for Semester 2. Debt is also discussed in deficit discussion at section 6.2 page 6-2 table 6.1 page 6-2. However, the update of debt maturity is not presented in the document

Comments: Researcher: The differences between the original and the updated for almost core information related to debt. However, update of some core elements are not presented, such as an update of debt maturity and the update of interest rate. section 4.2.2.2.1 at page 4-24 and table 4.6 only consist information on where is the interest payment performed is paid off, not interest rate. Thus, "B" is the best answer for this question

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

84: 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 expenditures?

- a. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.
- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Year-End Report "Laporan Keuangan Pemerintah Pusat Tahun 2012 (Audited)" (Financial Report of Central Government Year 2015 (Audited)) presents the differences between the enacted levels and the actual outcome for all expenditures, together with a narrative discussion. The narrative information can be read in section B.2.2 pages 70 to 83. This section presents the narrative discussion of the differences between the enacted levels and the actual outcome for all expenditures. The expenditures are presented in three classification (economic, functional, and administrative). This section also discuss the intergovernmental transfer, including reports on transfer to villages. Page 33 to 37 also consist a narrative summary of realization of expenditure by three categories even though the narrative is too brief and general. The detail of actual expenditure (financial data only) by administrative classification can be seen in Attachment 2.A (pages 360 to 371); by economic classification in Attachment 2.B (pages 372-373); and by functional classification in 2.C (pages 374-376). The attachment also presents the different of enacted budget expenditure with the actual expenditure for intergovernmental transfers, as be seen in Attachment 3.A to 3.F

Comments: Researcher: The narrative discussion in the section B.2.2 pages 70 to 83 that tells about the different of the enacted levels and the actual outcome for all expenditures actually does not provide proper narrative information while other section only contains numerical statements (such as in Attachment). For example, in sub section of actual expenditure by administrative, the section only discuss top five of ministries with the highest expenditure while other is not mentioned in the sub section but they are presented in a summary table 2.A in section of lampiran/attachment (in numerical statement). But, still, the document provides the narrative discussion on the different of the enacted levels and the actual outcome for all expenditures even though the narrative need improvement. Thus, it is ok to answer "A" for this question

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: The narrative that the researcher refers is not a narrative, but rather a description of the table.

Government Reviewer

Opinion: Agree

IBP comment: The description of the table is valid as a narrative discussion hence the score remains unchanged.

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

- a. (100) Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Year-End Report does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Year-End Report "Laporan Keuangan Pemerintah Pusat Tahun 2012 (Audited)" (Financial Report of Central Government Year 2012 (Audited)) presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification). The narrative information can be read in section B.2.2 pages 70 to 83. In this section, the expenditures are presented in three classification (economic, functional, and administrative). However, in the narrative discussion on expenditure by administrative classification, the section only mentions five of ministries who are in the top five of ministries with the highest expenditure. Page 33 to 37 also presents a narrative summary of realization of expenditure by three categories even though the narrative is too brief and general. The detail of actual expenditure (financial data only) by administrative classification can be seen in Attachment 2.A (pages 360 to 371); by economic classification in Attachment 2.B (pages 372-373); and by functional classification in 2.C (pages 374-376).

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

86: Does the Year-End Report present expenditure estimates for individual programs?

- a. (100) Yes, the Year-End Report presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Year-End Report does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: No narrative discussion on individual programs for all expenditure are found in Year-End Review document : "Laporan Keuangan Pemerintah Pusat Tahun 2015 (Audited)" (Financial Report of Central Government Year 2015 (Audited)). Section B.2.2 pages 70 to 83 does not presents explanation on programs accounting even though expenditures are presented in three classification (economic, functional, and administrative). However, sub-category of functional classification as presented in attachment 2.C: summary table of realization/actual expenditure by function can be indicated as the programs themes (pages 374-376).

Comments: Researcher: Structure of the report is so similar to the previous result of survey. There is no depth discussion on individual programs in Year-End Review document : "Laporan Keuangan Pemerintah Pusat Tahun 2015 (Audited)" (Financial Report of Central Government Year 2015 (Audited)). The table 2C, unfortunately, only presents the financial data/ number of expenditure without further discussion. Thus, "C" is the best answer.

Peer Reviewer

Opinion: Disagree

Suggested answer: d.

Comments: There is no reference to programs, as used in previous sections of this survey.

Government Reviewer

Opinion: Agree

IBP comment: As we understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department for this question, the score remains unchanged.

87: 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. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.
- b. (67) 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. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.
- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The 2015 Year End Review document presents Information on the difference between enacted level and actual outcome of revenue. a narrative discussion on this can be read in section B.2.1 in pages 64 to 69. The section presents enough information and present revenues by categories. Detail information on estimates of the differences between the enacted levels and the actual outcome for all revenues (financial numbers) also can be seen in table can be found in section Lampiran/attachment 1.A from page 338 to 354. The table present the actual outcome of all individual revenues and its comparison to the enacted levels.

Comments: Researcher: n/a

Peer Reviewer**Opinion:** Disagree**Suggested answer:** b.**Comments:** There is no real narrative. The narrative just summarizes the figure/table in words.**Government Reviewer****Opinion:** Agree**IBP comment:** For purposes of cross-country comparison, the narrative presented in the document is sufficient to be valid as an "a" response on this question.**88: Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?**

- a. (100) Yes, the Year-End Report presents revenue estimates by category.
- b. (0) No, the Year-End Report does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: The 2015 Year End Review document presents Information on the difference between enacted level and actual outcome of revenue by category. A narrative discussion on this can be read in section B.2.1 in pages 64 to 69. The section presents enough information and present revenues by category: Tax revenue ("Penerimaan Perpajakan") and non tax revenue ("Penerimaan Negara Bukan Pajak"). Other category presented is grant ("Hibah"). Detail information on estimates of the differences between the enacted levels and the actual outcome for all revenues (financial numbers) also can be seen in table can be found in section Lampiran/attachment 1.A from page 338 to 354. This table present the revenues by category.

Comments: Researcher: n/a**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree**89: Does the Year-End Report present individual sources of revenue?**

- a. (100) Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Year-End Report presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Year-End Report does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The 2015 Year End Review document presents Information on individual sources of revenue. A narrative discussion on this can be read in section B.2.1 in pages 64 to 69. The section presents information individual sources revenues as sub-category of tax category. Tables in section Lampiran/attachment 1.A from page 338 to 354 presents all individual sources of revenues.

Comments: Researcher: The table in Lampiran/attachment I.A (page 338 to 354) presents very detail of all individual sources of revenue which many of them are not presented very detail in other budget key documents. Thus, "A" is the answer.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Agree**90: 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. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: c. (33)

Sources: Some of information related to the estimates of the actual outcome for that year are presented in the 2015 Year-End Review document "Laporan Keuangan Pemerintah Pusat Tahun 2015 (Audited)" (Financial Report of Central Government Year 2015 (Audited)). Information on interest payment can be seen in section B.2.2.1.4 (Payment of Debt Interest) at page 75; section F.2.6 at pages 230-231. B.2.4.2.3 at page 89 presents little discussion on external debt installment. Information on borrowing is also presented from section F.2.26 to F.2.30 from page 236 to 238. Table in section of attachment (Lampiran) 33.A-33.B at pages 626-631 presents the external debt outstanding, include put in detail the name of institutions who provide the loan. However, the tables do not presents difference between enacted and actual level.

Comments: Researcher: It is true that these sections presents some cores information on debt, includes the payment of debt interest; total of actual of debt for fiscal year (both domestic and external). However, The sections do not present detail narrative discussion on cores information of debt. For example, even though the sections identify the debt from external or domestic, the sections do not explain at all the name of financial institutions who provide the loan. These sections also do not provide narrative discussion on 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. They just presents the actual debt of the government for fiscal year. These sections also do not present on how the budget progressed. In addition, some of information related to debt are forgot to be presented. For example, the debt maturity. Thus, "C" is the best answer for this question

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

91: 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. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: a. (100)

Sources: The Year-End Review document "Laporan Keuangan Pemerintah Pusat Tahun 2015 (Audited)" (Financial Report of Central Government Year 2015 (Audited)) presents Information on macroeconomic assumptions. This information can be found in narrative of section A.2 pages 13 to 27. Tables consist summarizes on different of the revised enacted level in mid-year review and the actual outcome of macroeconomic assumptions can be seen at table 2 page 27.

Comments: Researcher: The different of the revised enacted level in mid-year review and the actual outcome of macroeconomic assumptions can be indicated in table 2(page 27) which present comparison column APBN (original state budget); APBN-P (Revised state budget as a result of mid-year review); and column "Realisasi" (actual outcome)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: n/a

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

- a. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: d.

Sources: 2015 Year-End Review document "Laporan Keuangan Pemerintah Pusat Tahun 2015 (Audited)" (Financial Report of Central Government Year 2015 (Audited)) does not present non-financial data on input and the actual outcome.

Comments: Researcher: The information presented in the document mostly are financial data with little narrative discussion on some of issues. For particular information related to non-financial data on input and the actual outcome, the document does not provide it.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: d.

Sources: 2015 Year-End Review: "Laporan Keuangan Pemerintah Pusat Tahun 2015 (Audited)" (Financial Report of Central Government Year 2015 (Audited)) does not present non-financial data on results and the actual outcome for BY 2015.

Comments: Researcher: In this Year-End financial report, the most information presented in the document are financial data with little narrative discussion on some of issues. For particular information related to non-financial data on result (both on original estimate and the actual outcome), the document obviously does not provide it.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

94: 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. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: d.

Sources: There is no information about policies of the most impoverished population found in 2015 Year-End Review.

Comments: Researcher: Actually, the document loosely mention some of government programs aimed to reduce poverty, for example, program of social security for poor people; cash transfer for poor families. However, these information are not substantive and very limited without narrative discussion. The information focused on financial number. Furthermore, similar to the result of previous OBS, policies presented in YER document are only related to financial performance of budget. In sum, no policies related to policies of the most impoverished population in the document. Therefore, "D" is the best answer I can choose for answering the question.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: d.

Sources: Information on extra budgetary funds or "non bujeter" are not presented in 2015 Year-End Review document: Laporan Keuangan Pemerintah Pusat Tahun 2015 (Audited) (Financial Report of Central Government Year 2015 (Audited))

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, a financial statement is part of the Year-End Report or is released as a separate report.
- b. (0) No, a financial statement is neither part of the Year-End Report nor released as a separate report.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Financial statement is part of 2015 Year-End Review. The document consists core elements of financial statements, includes: a) Laporan Perubahan Saldo Anggaran Lebih or Changes of Balance Budget at pages 4-5 and the financial notes on it can be read at pages 97-104; b) Laporan Realisasi APBN or an realization statement) can be read at pages 1 to 4 and the notes to financial statement of the realization can be read in pages 63-97; (b) Neraca or operating sheet can be read at pages 5-8 while the notes of balance financial statement can be read in pages 104-197 ; (d) Laporan Operasional or an operating statement) at pages 8-10 and the notes on operating financial statement can be read at pages 197-216; (e) Laporan Arus Kas or Statement of Cash Flow at pages 10-12 and the notes on Statement of Cash Flow can be seen at pages 216-244; (f) Laporan Perubahan Ekuitas or Statement of Changes in Net Worth at pages 12-13 and the notes on the financial statement can be read at pages 244-258 A summary of those sections can be found in section of summary (Ringkasan) at pages vi to x.

Comments: Researcher: In designing the 2015 Year-End Review, the government follow the Government Accounting Standards accrual basis in accordance with Annex I of Government Regulation (PP) No. 71 of 2010 on Standards of Government Accounting. This financial report consists of 7 core elements of financial statement, namely 1. Laporan Perubahan Saldo Anggaran Lebih or Statement of Changes of Balance Budget 2. Laporan Realisasi APBN or an Realization Statement 3. Neraca or Operating Sheet 4. Laporan Operasional or an Operating Statement 5. Laporan Arus Kas or Statement of Cash Flow 6. Laporan Perubahan Ekuitas or Statement of Changes in Net Worth 7. Notes to the financial statements

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

97: What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?

- a. (100) The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.
- b. (67) The SAI has conducted two of the three types of audits, and made them available to the public.
- c. (33) The SAI has conducted one of the three types of audits, and made them available to the public.
- d. (0) 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).

Answer: a. (100)

Sources: The SAI conducted all three types of audits (compliance, financial, or performance). In the 2015 financial audit report (http://www.bpk.go.id/assets/files/lkpp/2015/lkpp_2015_146554... (http://www.bpk.go.id/assets/files/lkpp/2015/lkpp_2015_1465543119.pdf)), pages 1-18 stated that Audit report presents four main reports, includes financial audit; Compliance audits to see to what extent the government has followed relevant regulations and procedures; and performance audit. It is also stated compliance audit is presented in report No. 56b/LHP/XV/05/2016 (http://www.bpk.go.id/assets/files/lkpp/2015/lkpp_2015_146554... (http://www.bpk.go.id/assets/files/lkpp/2015/lkpp_2015_1465543248.pdf)); and performance audit is presented in report No.

56c/LHP/XV/05/2016 (http://www.bpk.go.id/assets/files/lkpp/2015/lkpp_2015_146554...

(http://www.bpk.go.id/assets/files/lkpp/2015/lkpp_2015_1465543199.pdf)); These reports are integrated to each other

Comments: Researcher: The Supreme Audit Institution (SAI) has the mandate to conduct three types of audits (compliance, financial, or performance) as stated by 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_stora...

(http://www.bpk.go.id/assets/files/storage/2014/06/file_storage_1404095485.pdf). The law states that Indonesian's SAI should perform audits on:

1) "Pemeriksaan Keuangan" (Financial audits); 2) "Pemeriksaan Kinerja" (fits with both Compliance and Performance Audits), and 3) "Pemeriksaan dengan Tujuan Tertentu" (Audits with specific purpose)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) All expenditures within the SAI's mandate have been audited.
- b. (67) Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.
- c. (33) Expenditures representing less than two-thirds of expenditures within the SAI's mandate have been audited.
- d. (0) No expenditures have been audited.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: All expenditures have been audit by SAI's. The document presents the result of SAI's audit to all agencies. List of agencies and the results can be seen in pages 11-14. In addition, in the section of review/audit statement of SAI toward the government's financial statement. particularly pages 3-6 indicates that SAI conduct audit to all government expenditure.

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) All extra-budgetary funds within the SAI's mandate have been audited.
- b. (67) 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. (33) 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. (0) No extra-budgetary funds have been audited.
- e. Not applicable/other (please comment).

Answer: d.

Sources: 2015 Audit Report: "Laporan Hasil Pemeriksaan BPK RI Atas Laporan Keuangan Pemerintah Pusat Tahun 2015" (SAI Audit Report on Central Government Financial Report for Year 2015) does not present information on extra-budgetary items.

Comments: Researcher: In Indonesia, extra budgetary fund is called as "dana non-bujeter". Similar to the previous OBS, extra budgetary fund or "dana non-bujeter" is not mentioned at all.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.
- b. (0) No, the annual Audit Report(s) does not include an executive summary.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: The 2015 Audit Reports present executive summaries. There are two different types of summaries: 1. The very short summaries can be found in the three main audit documents (Finance, Compliance and Performance Audits) 2. A longer executive summary, complete with annexes presented as separate document (http://www.bpk.go.id/assets/files/lkpp/2015/lkpp_2015_146554... (http://www.bpk.go.id/assets/files/lkpp/2015/lkpp_2015_1465542879.pdf)). The document is integrated to other documents and published in the same time to the main documents.

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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. (100) Yes, the executive reports publicly on what steps it has taken to address audit findings.
- b. (67) Yes, the executive reports publicly on most audit findings.
- c. (33) Yes, the executive reports publicly on some audit findings.
- d. (0) No, the executive does not report on steps it has taken to address audit findings.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Instead of the executive, SAI is the agency who report on steps it has taken to address audit findings for BY 2007-2014, as cited in the link http://www.bpk.go.id/assets/files/lkpp/2015/lkpp_2015_146554... (http://www.bpk.go.id/assets/files/lkpp/2015/lkpp_2015_1465543301.pdf)

Comments: Researcher: Within 2015 the End-Year Report document (audited), the information related to the steps has been taken by the executive to address audit findings is presented (Lampiran/Attachment 39). However, the information related to this, is not provided by the executive. The SAI itself who releases a monitoring report on executive in addressing the audit findings. Thus, the answer is "D". It means the executive does not report on steps it has taken to address audit findings.

Peer Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Agree

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. (100) Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.
- b. (67) Yes, the SAI or legislature reports publicly on most audit recommendations.
- c. (33) Yes, the SAI or legislature reports publicly on some audit recommendations.
- d. (0) No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: SAI published a document of monitoring of follow up actions have been taken by the executive to address audit recommendations. The report is labeled as "Laporan Pemantauan Tindak Lanjut Hasil Pemeriksaan Atas Laporan Keuangan Pemerintah Pusat Tahun 2007-2014". (Monitoring Report on Following Up Audit Report of Central Government Financial Report of 2007-2014).

Comments: Researcher: The SAI regularly published this report. This document was released concur with the release of the document of Audit Report on Central Government of 2015. The link provides the document is http://www.bpk.go.id/assets/files/lkpp/2015/lkpp_2015_146554... (http://www.bpk.go.id/assets/files/lkpp/2015/lkpp_2015_1465543301.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

103: Is there an Independent Fiscal Institution (IFI) that conducts budget analyses for the budget formulation and/or approval process?

- a. (100) Yes, there is an IFI, its independence is set in law, and it has sufficient staffing and resources, including funding, to carry out its tasks.
- b. (67) Yes, there is an IFI, but either its independence is not set in law or its staffing and resources, including funding, are insufficient to carry out its tasks.
- c. (33) Yes, there is an IFI, but its independence is not set in law and its staffing and resources, including funding, are insufficient to carry out its tasks.
- d. (0) No, there is no IFI.
- e. Not applicable/other (please comment).

Answer: d.

Sources: N/A

Comments: Researcher: There are no independent organization or agency to carry out budget analyses for the executive nor legislative.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

104: Does the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts?

- a. (100) Yes, the IFI publishes its own macroeconomic and fiscal forecasts.
- b. (67) Yes, the IFI publishes its own macroeconomic or fiscal forecast.
- c. (33) No, the IFI does not publish its own macroeconomic or fiscal forecast, but it does publish an assessment of the official macroeconomic and/or fiscal forecasts produced by the executive.
- d. (0) No, there is no IFI; or the IFI neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts produced by the executive.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

105: Does the Independent Fiscal Institution (IFI) publish its own costings of new policy proposals, to assess their impact on the budget?

- a. (100) Yes, the IFI publishes its own costings of all new policy proposals.
- b. (67) Yes, the IFI publishes its own costings of major new policy proposals.
- c. (33) Yes, the IFI publishes its own costings of a limited number of new policy proposals.
- d. (0) No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

106: In the past 12 months, how frequently did the head or a senior staff member of the Independent Fiscal Institution (IFI) take part and testify in hearings of a committee of the legislature?

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).

- d. (0) Never.
e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

107: Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal?

- a. (100) Yes, the full legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
b. (67) Yes, a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
c. (33) Yes, the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but it does not approve recommendations for the upcoming budget.
d. (0) No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.
e. (0) Not applicable/other (please comment).

Answer: a. (100)

Sources: (1) Law No. 17 of 2003 on State Finance, article No.13 verse 2 <http://www.kemenkeu.go.id/sites/default/files/pdf-peraturan/...> (<http://www.kemenkeu.go.id/sites/default/files/pdf-peraturan/Law%20No%2017%20of%202003.pdf>) (2) Law No. 17 Year 2014 on Legislative Institution Law, article No.177 point a and article 178-179 <http://www.indolaw.org/UU/Law%20No.%2017%20of%202014%20on%20...> (<http://www.indolaw.org/UU/Law%20No.%2017%20of%202014%20on%20People's%20Consultative%20Assembly,%20Legislative%20Council,%20House%20...>) (<http://www.cnnindonesia.com/ekonomi/20160823183307-78-153337...> (<http://www.cnnindonesia.com/ekonomi/20160823183307-78-153337/pembahasan-rapbn-2017-lanjut-pertumbuhan-ekonomi-diragukan/>) . In this news, the debate took place on 23 August 2016.

Comments: Researcher: Budget policy discussion before the tabling of EBP was cited at both laws linked in sources box above. The debate is focused on the PBS.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.
b. (67) The legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year.
c. (33) The legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year.
d. (0) The legislature receives the Executive's Budget Proposal less than one month before the start of the budget year, or does not receive it all.
e. Not applicable/other (please comment).

Answer: a. (100)

Sources: (1) Law No. 17 of 2003 on State Finance, article No.15 verse 1 <http://www.kemenkeu.go.id/sites/default/files/pdf-peraturan/...> (<http://www.kemenkeu.go.id/sites/default/files/pdf-peraturan/Law%20No%2017%20of%202003.pdf>) (2) Law No. 17 Year 2014 on Legislative Institution Law, article No.180 verse 1 <http://www.indolaw.org/UU/Law%20No.%2017%20of%202014%20on%20...> (<http://www.indolaw.org/UU/Law%20No.%2017%20of%202014%20on%20People's%20Consultative%20Assembly,%20Legislative%20Council,%20House%20...>) (3) News article on 2017 State Budget EBP delivered to the parliament <http://jakartaglobe.beritasatu.com/business/indonesias-proposed-2017-budget-welcomed-pragmatic-realistic/> (<http://jakartaglobe.beritasatu.com/business/indonesias-proposed-2017-budget-welcomed-pragmatic-realistic/>)

Comments: Researcher: According to law no (1) and (2) mentioned at the source box above, EBP should be announced by mid-August. There was no delay for 2017 state budget which was delivered in August 16th 2016 as can be seen in news article mentioned at link no (3) at source box above.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

109: When does the legislature approve the Executive's Budget Proposal?

- a. (100) The legislature approves the budget at least one month in advance of the start of the budget year.
- b. (67) 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. (33) The legislature approves the budget less than one month after the start of the budget year.
- d. (0) 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).

Answer: a. (100)

Sources: News on the approval Indonesia's state budget of 2017 (accessed 27 October 2016)

<http://jakartaglobe.beritasatu.com/business/indonesia-approv...> (<http://jakartaglobe.beritasatu.com/business/indonesia-approves-2017-state-budget-2-41-deficit/>)

Comments: Researcher: The budget proposal for 2017 is approved at 26 October 2016, which is more than two months before the start of fiscal year in January 2017.

Peer Reviewer

Opinion: Agree with Comments

Comments: As Indonesia has a presidential system of government, the enactment of the budget is dependent on signature of the bill by the President. The State Budget was enacted by the President on 17 November 2016 and promulgated on 18 November 2016. This is evidenced on page 47 of the 2017 State Budget Law. (<http://www.kemenkeu.go.id/Data/uu-apbn-tahun-2017> (<http://www.kemenkeu.go.id/Data/uu-apbn-tahun-2017>))

Government Reviewer

Opinion: Agree

110: Does the legislature have the authority in law to amend the Executive's Budget Proposal?

- a. (100) Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.
- b. (67) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.
- c. (33) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.
- d. (0) No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: (1) Law No.17 of 2003 on State Finance, article No.15 verse 3 <http://www.kemenkeu.go.id/sites/default/files/pdf-peraturan/...> (<http://www.kemenkeu.go.id/sites/default/files/pdf-peraturan/Law%20No%2017%20of%202003.pdf>) (2) Law No. 17 Year 2014 on Legislative Institution Law, article No.180 verse 4 (3) Constitutional Court verdict on prohibition to discuss economic classification during budget discussion (Indonesian) <http://www.mahkamahkonstitusi.go.id/public/content/persidang...> (http://www.mahkamahkonstitusi.go.id/public/content/persidangan/resume/resume_Perkara%20No%2035.pdf)

Comments: Researcher: Both links at source box above mention laws which ensures legislative authority to amend the EBP, except for its deficit status as mentioned in State Finance Law. However, in practice, the legislature still able to change the deficit through revising the pre-budget statement where its enactment usually delayed until right before the enactment of EBP. Furthermore, a constitutional court verdict in prohibits the legislature to make discussions and revision on economic classification of EBP. The summary of this verdict can be seen at link (3) at the source box above (in Indonesian).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

111: During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?

- a. (100) Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.
- b. (67) Yes, the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but no amendments were adopted.
- c. (33) No, while the legislature has the authority in law to propose amendments to the Executive's Budget Proposal, no amendments were offered.
- d. (0) No, the legislature does not have any such authority.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: News on parliament's recommendation on tobacco tax for 2017 budget (accessed in 27 October 2016)

<http://en.tempo.co/read/news/2016/09/28/056808057/Tobacco-Ex...> (<http://en.tempo.co/read/news/2016/09/28/056808057/Tobacco-Excise-Hike-May-Cause-Massive-Layoffs>) News on parliament's suggestion to reduce economic growth projection (link in Indonesian, accessed in 27 October

2016) <http://finance.detik.com/berita-ekonomi-bisnis/d-3293529/ang...> (<http://finance.detik.com/berita-ekonomi-bisnis/d-3293529/anggota-dpr-ke-sri-mulyani-mohon-pertimbangkan-usul-pertumbuhan-505-di-2017>)

Comments: Researcher: The parliament discuss the budget draft of 2017 heavily and made several proposals. Some of those proposals were then adopted in the approved budget of 2017. The executive is required to adjust the proposed budget according to proposed amendment with some limitations as mentioned in Q 110. For example, the parliament's suggestion to limit the increase of tobacco tax to certain product was adopted and the increase of tax revenue from tobacco was revised. The executive also adopted the parliament's request to lower the projected economic growth to increase trust that the government budget is not overly optimistic.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

112: During the last budget approval process, did a specialized budget or finance committee in the legislature examine the Executive's Budget Proposal?

- a. (100) Yes, a specialized budget or finance committee had at least one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
- b. (67) Yes, a specialized budget or finance committee had less than one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
- c. (33) Yes, a specialized budget or finance committee examined the Executive's Budget Proposal, but it did not publish a report with findings and recommendations prior to the budget being adopted.
- d. (0) No, a specialized budget or finance committee did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Law No. 17 of 2014 on Legislative Institution <http://www.indolaw.org/UU/Law%20No.%2017%20of%202014%20on%20...>

(<http://www.indolaw.org/UU/Law%20No.%2017%20of%202014%20on%20People's%20Consultative%20Assembly,%20Legislative%20Council,%20House%20Website%20of%20Specialized%20Budget%20Committee's%20reports%20in%20the%20legislative> (accessed 30 January 2017): <http://www.dpr.go.id/akd/index/id/Laporan-Badan-Anggaran> (<http://www.dpr.go.id/akd/index/id/Laporan-Badan-Anggaran>)

Comments: Researcher: A specialized Budget Committee called "Badan Anggaran" existed in the parliament as mentioned in Law on Legislative Institution article 83 verse 1 point e. This Budget Committee holds discussions in May with government prior to tabling of EBP in August as stipulated in the same law article 178 and 179 point b. Usually, summary of meetings are published to the legislative website. However, there has been no report published by Budget Commission related to their discussions of EBP (August 16 - October 26, 2016).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

113: During the last approval process, did legislative committees, responsible for particular sectors (e.g., health, education, defense, etc.), examine spending in the Executive's Budget Proposal related to the sector for which they are responsible?

- a. (100) Yes, sector committees had at least one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- b. (67) Yes, sector committees had less than one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- c. (33) Yes, sector committees examined the Executive's Budget Proposal, but they did not publish reports with findings and recommendations prior to the budget being adopted.
- d. (0) No, sector committees did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: (1) Law No. 17 of 2014 on Legislative Institutions <http://www.indolaw.org/UU/Law%20No.%2017%20of%202014%20on%20...>

(<http://www.indolaw.org/UU/Law%20No.%2017%20of%202014%20on%20People's%20Consultative%20Assembly,%20Legislative%20Council,%20House%20Website%20of%20Sectoral%20Commissions%20in%20Indonesian%20parliament>: <http://www.dpr.go.id/en/akd/komisi> (<http://www.dpr.go.id/en/akd/komisi>) (3) Example of

Commission XI's website of published meeting reports (accessed 31 January 2017): <http://www.dpr.go.id/akd/index/id/Laporan-Singkat-Komisi-XI>

(<http://www.dpr.go.id/akd/index/id/Laporan-Singkat-Komisi-XI>) (4) Example of a published report from meeting between Commission XI with several

ministries to discuss and approve the budget of those ministries. <http://www.dpr.go.id/dokakd/dokumen/K11-14-b0531b3e31049fff5...>

(<http://www.dpr.go.id/dokakd/dokumen/K11-14-b0531b3e31049fff54897a858e1b2a5.pdf>) (5) Example of Commission X's (education issues)

website of published meeting reports (accessed 12 March 2017) <http://www.dpr.go.id/akd/index/id/Laporan-Singkat-Komisi-X>

(<http://www.dpr.go.id/akd/index/id/Laporan-Singkat-Komisi-X>) (6) Example of a published report from meeting between Commission X (Education

issues) with the Research and Innovation Directorate of Ministry of Education to discuss and approve the 2017 budget (accessed 12 March 2017)

<http://www.dpr.go.id/dokakd/dokumen/K10-14-5c8995fe7486653ea...> (<http://www.dpr.go.id/dokakd/dokumen/K10-14-5c8995fe7486653eade29e5e85db118c.pdf>)

Comments: Researcher: According to law on Legislative Institutions article 169, discussions on EBP are performed in two levels: 1) At each commissions, and 2) General assembly. There is no law which stipulate the duration when EBP should start to be discussed by the sector commissions, therefore each commissions generally start discussing as soon as EBP was tabled by the President. However, according to Law on Legislative institutions article 180 verse 5, the legislative is expected to make decision on EBP two months before the start of fiscal year in January, which means the sectoral commissions have three months to discuss. Indonesian parliament for 2014-2019 are divided into 11 sectoral commissions, which can be seen through link (2) at the source box above. Since 2015, each commissions have been publishing summaries of most of its discussions in each commission's page at parliament's website (www.dpr.go.id (<http://www.dpr.go.id>)). As evidence of this, a webpage containing the list of summary reports of commission XI discussions is included in link (3), and an example of a report between commission XI with several ministries for State Budget 2017 is included in link (4). Also included, is the webpage containing the list of summary reports of commission X (Education Issues) discussions is included in link (5), and an example of a report between commission X with Directorate of Research and Innovation of Ministry of Education for 2017 budget is included in link (6)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

114: In the past 12 months, did a committee of the legislature examine in-year implementation of the Enacted Budget during the relevant budget execution period?

- a. (100) Yes, a committee examined in-year implementation on at least three occasions during a fiscal year, and it published reports with findings and recommendations.
- b. (67) Yes, a committee examined in-year implementation on one or more occasion (but less than three times), and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined in-year implementation, but it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine in-year implementation.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: n/a

Comments: Researcher: Since 2015, each commission have regularly published a summary for many of its meetings. For example, tax amnesty policy was one important policy for 2016 budget and commission XI held at least two meetings to discuss the progress of state revenue from the tax amnesty policy, along with providing recommendations to follow up to by the executive. Additionally, another meeting to approve additional government's investment to state-owned enterprise for 2016 fiscal year was also discussed.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

115: Does the executive seek approval 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. (100) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to shifting funds between administrative units, and in practice the executive shifts funds between administrative units before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: (1) Law No.17 of 2003 on State Finance, article 27 verse 3c <http://www.kemenkeu.go.id/sites/default/files/pdf-peraturan/...> (<http://www.kemenkeu.go.id/sites/default/files/pdf-peraturan/Law%20No%2017%20of%202003.pdf>) (2) Law No. 17 of 2014 on Legislative Institutions, article 177 point c <http://www.indolaw.org/UU/Law%20No.%2017%20of%202014%20on%20...> (<http://www.indolaw.org/UU/Law%20No.%2017%20of%202014%20on%20People's%20Consultative%20Assembly,%20Legislative%20Council,%20House%20...>)

Comments: Researcher: Both laws stated in the source box above mandate the executive to seek approval from legislative when shifting funds between administrative units.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

116: Does the executive seek approval 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. (100) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, but in practice the executive spends these funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to spending excess revenues, and in practice the executive spends these funds before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: n/a

Comments: Researcher: No law can be found on the policy of excess revenue during fiscal year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Based on the Financial State Law no 17/2003 and The Treasury State Law no 1/2004, all expenditures must be approved by parliament. In addition, government also needs approval if there are some expenditures excess the revenue or excess the ceiling fund. However in some cases, for subsidy, interest payment also debt payment, government can make an expenditure more than the ceiling. It is regulated on State Budget Law For example, this regulation, on 2017 FY no 18/2016, is in article no 16 and 33.

Researcher response: I have checked the Financial State Law no 17/2003 article 15-33 and find out that executive is required by law or regulation to obtain prior legislative approval before spending any funds resulting from higher-than-expected revenues, and it does so in practice. I agree with the reviewer and will change the score to "A"

117: Does the executive seek approval from the legislature prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls (that is, revenues lower than originally anticipated) or other reasons during the budget execution period, and is it legally required to do so?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below the enacted levels in response to revenue shortfalls or other reasons, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to reducing spending below enacted levels, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below enacted levels, but in practice the executive implements these cuts before seeking approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to reducing spending below enacted levels, and in practice the executive implements these spending cuts before seeking prior approval from the legislature.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: (1) Law No.17 of 2003 on State Finance, article 27 verse 3 <http://www.kemenkeu.go.id/sites/default/files/pdf-peraturan/...> (<http://www.kemenkeu.go.id/sites/default/files/pdf-peraturan/Law%20No%2017%20of%202003.pdf>) (2) Law No. 17 of 2014 on Legislative Institutions, article 182 verse 3 <http://www.indolaw.org/UU/Law%20No.%2017%20of%202014%20on%20...>

(<http://www.indolaw.org/UU/Law%20No.%2017%20of%202014%20on%20People's%20Consultative%20Assembly,%20Legislative%20Council,%20House%20>)
Comments: Researcher: As mentioned in both laws cited in the source box above, more specifically on Legislative Institutions law, the executive is mandated by law to seek approval from the parliament if they would like to change the budget caused by decrease of budgeted tax revenue within 10%.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

118: Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?

- a. (100) Yes, a committee examined the Audit Report on the annual budget within three months of its availability, and it published a report with findings and recommendations
- b. (67) Yes, a committee examined the Audit Report on the annual budget within six months (but more than three months) of its availability, and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined the Audit Report on the annual budget, but it did so after the report had been available for more than six months or it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine the Audit Report on the annual budget.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: (1) Law No. 15 of 2006 on Supreme Audit Board, article 7 (link in Indonesian)

http://www.bpk.go.id/assets/files/storage/2014/06/file_stora...

(http://www.bpk.go.id/assets/files/storage/2014/06/file_storage_1404095485.pdf) (2) Law No. 17 of 2014 on Legislative Institutions, article 98

<http://www.indolaw.org/UU/Law%20No.%2017%20of%202014%20on%20...>

(<http://www.indolaw.org/UU/Law%20No.%2017%20of%202014%20on%20People's%20Consultative%20Assembly,%20Legislative%20Council,%20House%20>

Comments: Researcher: Within Indonesian law, Audit Report made by the supreme auditors (BPK) are to be given to the parliament as soon as it is made available by the auditors, as mentioned in law on Supreme Auditors article 7 verse 1. Two committees in the parliament (Budget and Supervision) are tasked to follow up on the audit report, as can be seen in Law on Legislative Institutions article 98 verse 2 point d (Budget Committee), and verse 3 point b (Supervision). No publications can be found from their examination of the latest Audit Report.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

119: Was the process of appointing (or re-appointing) the current head of the SAI carried out in a way that ensures his or her independence?

- a. (100) Yes, the head of the SAI may only be appointed by the legislature or judiciary, or the legislature or judiciary must give final consent before the appointment takes effect.
- b. (0) No, the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Law on Supreme Audit Board, article 14 (link in Indonesian) http://www.bpk.go.id/assets/files/storage/2014/06/file_stora...

(http://www.bpk.go.id/assets/files/storage/2014/06/file_storage_1404095485.pdf)

Comments: Researcher: Appointment of the head of Supreme Auditors are made by the Parliament according to Law on Supreme Audit Board, article 14 verse 1

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

120: 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. (100) 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. (0) 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).

Answer: a. (100)

Sources: Law on Supreme Audit Board, http://www.bpk.go.id/assets/files/storage/2014/06/file_stora...

(http://www.bpk.go.id/assets/files/storage/2014/06/file_storage_1404095485.pdf)

Comments: Researcher: When head of Supreme Auditor is honorably discharged from their office (passed away, terminally ill, resignation, retirement, finish their term), then the members will be removed by the President (article 18). When the head of Supreme Auditors is dishonorably discharge, such as from a criminal proceeding, the President can only remove them by the consent of the parliament (article 19). There is no option from the answers that best describe the removal process of Supreme Auditors in Indonesia since there are two scenarios with different processes. However, an

honorably discharge is a natural process and there is no need for intervention from the legislature. Therefore, researcher choose answer "A" based on the dishonorable discharge process of the removal of head of SAI.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

121: Who determines the budget of the Supreme Audit Institution (SAI)?

- a. (100) The SAI determines its own budget (i.e., submits it to the executive, which accepts it with little or no change, or directly to the legislature), or 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. (67) 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. (33) 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. (0) 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).

Answer: a. (100)

Sources: Law on Supreme Auditor Board (Link in Indonesian) article 35 http://www.bpk.go.id/assets/files/storage/2014/06/file_stora... (http://www.bpk.go.id/assets/files/storage/2014/06/file_storage_1404095485.pdf) Peer Review Report on the Supreme Audit Board of the Republic of Indonesia http://www.bpk.go.id/assets/files/attachments/attach_page_13... (http://www.bpk.go.id/assets/files/attachments/attach_page_1399279800.pdf)

Comments: Researcher: According to Supreme Audit Board law article 35, the budget is proposed by the auditors (BPK) to be determined by the parliament (DPR), separately from the main budget. The budget was proposed to DPR to be discussed prior to discussion of state budget draft. According to peer review by Supreme Auditors from Poland, before submitting the budget to the parliament, BPK consult Ministry of Finance on the ceiling, but the BPK does not have the legal obligation to accept the recommendation by Ministry of Finance. The report also suggested that the BPK and Ministry of Finance are satisfied with their arrangement.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

122: Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

- a. (100) The SAI has full discretion to decide which audits it wishes to undertake.
- b. (67) The SAI has significant discretion, but faces some limitations.
- c. (33) The SAI has some discretion, but faces considerable limitations.
- d. (0) The SAI has no discretion to decide which audits it wishes to undertake.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Law No. 15 of 2007 on Supreme Audit Board, article 9: http://www.bpk.go.id/assets/files/storage/2014/06/file_stora... (http://www.bpk.go.id/assets/files/storage/2014/06/file_storage_1404095485.pdf) Law No. 28 of 2007 on Third Amendment of Tax Provision, article 34: <http://www.kemenkeu.go.id/en/Peraturan/law-republic-indonesi...> (<http://www.kemenkeu.go.id/en/Peraturan/law-republic-indonesia-number-28-2007>) Lima Declaration of Auditing Guidelines on Auditing Precepts: <http://www.internationalbudget.org/wp-content/uploads/LimaDe...> (<http://www.internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>)

Comments: Researcher: According to Supreme Audit Board law article 9 verse 1 point a, the supreme auditors (BPK) are able to decide which audits it wishes to take. However, according to the Third Amendment of Law on Taxation Procedures article 34 verse 3, supreme auditors would require permission from Ministry of Finance if they would like to investigate tax-related information. Researcher believe that this limitation is a problem according to Section 20 of Lima Declaration.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

123: Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?

- a. (100) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI on an annual basis.
- b. (67) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI at least once in the past five years, but not annually.
- c. (33) No, but a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.
- d. (0) No, the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Law No. 15 of 2006 on State Audit Board (Link in Indonesian) http://www.bpk.go.id/assets/files/storage/2014/06/file_stora... (http://www.bpk.go.id/assets/files/storage/2014/06/file_storage_1404095485.pdf) State Auditing Standard (Link in Indonesian) http://www.bpk.go.id/assets/files/storage/2013/12/file_stora... (http://www.bpk.go.id/assets/files/storage/2013/12/file_storage_1386233856.pdf) Peer Review Report on the Supreme Audit Board of the Republic of Indonesia http://www.bpk.go.id/assets/files/attachments/attach_page_13... (http://www.bpk.go.id/assets/files/attachments/attach_page_1399279800.pdf)

Comments: Researcher: Indonesian Supreme Auditors (BPK) have published a State Financial Auditing Guidelines in 2007 (The guideline is in revision since 2016). To ensure quality of its auditing process, BPK have two systems of quality assurance: The first is through an internal review process, and reported through Performance Accountability Report (Laporan Akuntabilitas Kinerja/LAK). The second system is through an independent peer review by Supreme Auditors from another country as mandated by State Audit Board law article 33 verse 1. This peer review is performed every five years. Because of reason stated above, answer "B" and "C" are eligible for this question. However, since the primary question is related to a review by independent agency, researcher choose "B" as the best answer.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

124: In the past 12 months, how frequently did the head or a senior staff member of the Supreme Audit Institution (SAI) take part and testify in hearings of a committee of the legislature?

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: (1) 14 June 2016, meeting on investigation of Ministry of Finance's 2013-2014 procurement <http://www.bpk.go.id/news/bpk-diminta-gandeng-aparat-investi...> (<http://www.bpk.go.id/news/bpk-diminta-gandeng-aparat-investigasi-kemenkeu>) (2) 31 May 2016, coordination meeting on 2011-2014 finance in electricity <http://www.bpk.go.id/news/pembangunan-kenetagalistran-di-indonesia-masalah-dan-solusi> (3) 15 June 2016, meeting to discuss purchasing of an asset by Jakarta Province government http://www.bbc.com/indonesia/berita_indonesia/2016/06/160614... (http://www.bbc.com/indonesia/berita_indonesia/2016/06/160614_indonesia_bpk_dpr_sumberwaras) (4) 3 February 2016, hearings on preparation of ASIAN Games 2018 <http://www.beritasatu.com/olahraga/347077-dpr-meminta-bpk-te...> (<http://www.beritasatu.com/olahraga/347077-dpr-meminta-bpk-telusuri-dana-sosialisasi-asian-games.html>) (5) 13 July 2015, BPK provide testimony on the preparation of local elections <http://www.bpk.go.id/news/penyerahan-hasil-pemeriksaan-atas-...>

Comments: Researcher: For the past 12 months, high level officials from Indonesian Supreme Auditors (BPK) have took part and testify for hearings in the parliament. Five examples of their meetings: 1) 14 June 2016, specific report on the investigation of Ministry of Finance's 2013-2014 procurement, where BPK provide report of its investigation 2) 31 May 2016, coordination meeting on achievements of electricity goals in 2011-2014, where BPK provide report of its investigation 3) 15 June 2016, meeting on the issue of a hospital asset purchase by Jakarta's government, where BPK testify on its accountability 4) 3 February 2016, hearing on government's preparation of Asian Games 2018, with BPK asked by parliament to investigate Asian Games' socialization fund 5) 13 July 2015, meeting to discuss government's financial preparation for local election, where BPK provide their analysis

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: During an IBP review, the response was changed from 'a' to 'b' as one of the cited meetings is from 2015, and therefore cannot be counted as taking place in the last 12 months.

125: Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, the executive uses participation mechanisms during the budget formulation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: c. (33)

Sources: (1) Law No. 25 of 2004 on National Development Planning System (accessed 27 October 2016)

http://birohukum.bappenas.go.id/data/data_tematik/UU%2025%20...

(http://birohukum.bappenas.go.id/data/data_tematik/UU%2025%20Tahun%202004%20versi%20inggris.pdf) (2) Bappenas guideline for national Musrenbang event (link in Indonesian, accessed 27 October 2016): <http://musrenbangnas.bappenas.go.id/files/musrenbang/Pedoman...>

(<http://musrenbangnas.bappenas.go.id/files/musrenbang/Pedoman%20Musrenbang%202016.pdf>) (3) Web portal of Jakarta's Musrenbang (link in Indonesian, accessed 27 October 2016) <http://musrenbang.jakarta.go.id> (<http://musrenbang.jakarta.go.id>) (4) Web portal of Surabaya's Musrenbang

(link in Indonesian, accessed 27 October 2016) <http://musrenbang.surabaya.go.id/index.php> (<http://musrenbang.surabaya.go.id/index.php>)

Comments: Researcher: Indonesia's formulation of budget have two separate stages. The first stage involve a parallel process between two different ministry/agency in producing annual Government Workplan or RKP. The first process of this stage is a participatory method called 'Musrenbang' managed by the National Development Planning Agency or Bappenas to produce a comprehensive government workplan for RKP. The second process is the determination of indicative budget ceiling which is managed by Ministry of Finance for RKP. This first process is mandated by Law No.25 of 2004 on National Development Planning System. The second stage of budget formulation is the determination for each line/ministry's budget which is based on the targets and indicative budget ceiling at RKP. The document resulted from this stage, is the Budget Workplan or RKA. Direct public participation is only available in Musrenbang process. Musrenbang is a 'bottom to top' and 'top to bottom' process, where inputs from lower part of government are compiled to national Musrenbang where it is then matched with national government priorities. In national Musrenbang, the government involves NGO, academics, and other notable public figure, but they are not an active participant. Primary participant of national Musrenbang are line ministry and representatives from provincial government. This can be seen in Bappenas guideline for national Musrenbang event. Public consultation is only visible in municipal/city level while not all province implement a direct public consultation. An example of direct participation can be seen in Jakarta province and Surabaya city Musrenbang web portal which gather inputs from the public. Researcher choose answer "C" for this question because, although limited and only covers certain aspect of budget formulation process, there is a participation process in national budgeting. However, this public is only invited in the discussion and their inputs are not a priority.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

126: With regard to the mechanism identified in question 125, does the executive take concrete steps to include vulnerable and under-represented parts of the population in the formulation of the annual budget?

- a. (100) Yes, the executive takes concrete steps to include individuals and/or CSOs representing vulnerable and underrepresented parts of the population in the formulation of the annual budget.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: n/a

Comments: Researcher: There is no specific efforts made by the the government to reach out to vulnerable groups as participation in national budgeting is passive as explained in answer for question 125.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

127:

During the budget formulation stage, which of the following key topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels

5. Public investment projects

6. Public services

- a. (100) The executive's engagement with citizens covers all six topics
- b. (67) The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics
- c. (33) The executive's engagement with citizens cover at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met
- e. Not applicable (please comment)

Answer: b. (67)

Sources: (1) Slides of materials discussed in national meeting of Musrenbang in 2016 can be found in below link (link in Indonesian, accessed 27 October 2016). Look for a section (navigate from top menu) named "MULTILATERAL MEETING II" (23 slides) and "MUSRENBANGNAS" (five slides) <http://musrenbangnas.bappenas.go.id/#mm2> (<http://musrenbangnas.bappenas.go.id/#mm2>)

Comments: Researcher: As mentioned in answer for question 125 and 126. Public engagement in the formulation process in Indonesia only existed in national Musrenbang process. A limited number of public were usually invited at the multilateral meetings of national Musrenbangnas event. Both events discusses all aspects of government workplan for the following fiscal year which includes both financial and non-financial data. Although complete documentation for the event could not be found, government have provided a presentation talking points performed at the multilateral meetings and national Musrenbangnas event in 2016, which can be found at link (1) Each slide presentation at link (1) could contain information related to several key topics required to answer this question. To summarize, the titles of the presentations which are relevant for this question are: 1) "Prioritas Nasional Reformasi Fiskal" or National Priority for Fiscal Reform 2) "Prioritas Nasional Pembangunan Industri" or National Priority for Industry Development 3) "Prioritas Nasional Pembangunan Perkotaan" or National Priority for Urban Development 4) "Prioritas Nasional Pendidikan" or National Priority for Education 5) "Prioritas Nasional Pembangunan Desa dan Kawasan Perdesaan" or National priority for villages and rural development 6) "Prioritas Nasional Konektivitas Nasional" or National Priority for national connectivity 7) "Prioritas Nasional Pemerataan Antarkelompok Pendapatan" or National Priority for Equalization of Income Groups 8) "Prioritas Nasional Perumahan dan Pemukiman" or National Priority for Housing and Settlement 9) "Prioritas Nasional Daerah Perbatasan" or National Priority for Border Region 10) "Prioritas Nasional Kesehatan" or National Priority for Health 11) "Prioritas Nasional Pembangunan Pariwisata" or National Priority for Tourism Development 12) "Paparan Menteri PPN/Kepala Bappenas" or Presentation from Minister of National Development Planning 13) "Paparan Wakil Menteri Keuangan" or Presentation from Deputy Minister of Finance

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

128: Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on budget implementation.
- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on budget implementation.
- c. (33) Yes, the executive uses participation mechanisms during the budget implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: c. (33)

Sources: n/a

Comments: Researcher: No participation mechanism can be found for the public to monitor the budget implementation

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: There is an application, called "LAPOR" which is hosted by Presidential Staff Office. By This application, people can send their opinions, their report about national or local budget execution. This application is so popular

Researcher response: Indonesia has Law 25/2004 on national planning and Budgeting system. This law guarantees public participation on planning and budgeting process but in implementation either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone). The Lapor application is very famous but the users of this apps are still limited (see: <https://lapor.go.id/> (<https://lapor.go.id/>)). The score was changed to "c".

129: With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and under-represented parts of the population on the implementation of the annual budget?

- a. (100) Yes, the executive takes concrete steps to receive input from individuals from and/or organizations representing vulnerable and underrepresented parts of the population on the implementation of the annual budget.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: n/a

Comments: Researcher: The executive does not have participation mechanism for monitoring budget execution

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Actually there are some concrete actions to respond people report on budget execution. It is hard to find the actual evidence, but somehow, for example the implementation of health program for poor people, the report from the people about the inaccurate date of the poor people will be examine by the executive

130:

During the implementation of the annual budget, which of the following topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Changes in macroeconomic circumstances
2. Delivery of public services
3. Collection of revenue
4. Implementation of social spending
5. Changes in deficit and debt levels
6. Implementation of public investment projects

- a. (100) The executive's engagement with citizens covers all six topics
- b. (67) The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics
- c. (33) The executive's engagement with citizens cover at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: c. (33)

Sources: n/a

Comments: Researcher: The executive does not have participation mechanism during the budget execution process.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: The Fiscal Policy Office of Ministry of Finance always does some workshop with regional economist or universities. The topic of the workshop is about macroeconomic. <http://fiskal.kemenkeu.go.id/dw-konten-view2016.asp?id=20170...> (<http://fiskal.kemenkeu.go.id/dw-konten-view2016.asp?id=20170320094340973944859>)

Researcher response: I agree to change the score to "C". "Lapor" is an online tool for the public to provide feedback on government's performance in the implementation of public services. Only key topic 2, Delivery of Public Services is covered through this mechanism. https://lapor.go.id/lapor/tentang_lapor/tentang-layanan-aspi... (https://lapor.go.id/lapor/tentang_lapor/tentang-layanan-aspirasi-dan-pengaduan-online-rakyat.html)

131:

When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?

Comprehensive information must include at least three of the following elements:

1. Purpose
2. Scope
3. Constraints

4. Intended outcomes

5. Process and timeline

- a. (100) Comprehensive information is provided in a timely manner prior to citizens engagement in both budget formulation and implementation phases.
- b. (67) Comprehensive information is provided in a timely manner prior to citizens engagement only prior to one of the two phases (formulation OR implementation).
- c. (33) Information is provided in a timely manner in both or one of the two phases, but it is not comprehensive.
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (Please comment).

Answer: c. (33)

Sources: (1) Slides of materials discussed in national meeting of Musrenbang in 2016 can be found in below link (link in Indonesian, accessed 27 October 2016). Look for a section (navigate from top menu) named "MULTILATERAL MEETING II" (23 slides) and "MUSRENBANGNAS" (five slides) <http://musrenbangnas.bappenas.go.id/#mm2> (<http://musrenbangnas.bappenas.go.id/#mm2>) (2) News on the limited invitation for Musrenbang received by the media and the public can be found at (link in Indonesia, accessed 31 January 2017): <http://economy.okezone.com/read/2016/04/20/20/1367603/percep...> (<http://economy.okezone.com/read/2016/04/20/20/1367603/percepat-infrastruktur-bappenas-segera-gelar-musrenbangnas>)

Comments: Researcher: Citizen engagement only existed in a certain aspect of budget formulation stage, which is called the National Musrenbang. Bappenas, the agency handling Multilateral Meetings and Musrenbangnas usually spread information through a specific portal, including reference materials prior to the multistakeholder meeting of national Musrenbang. However, this information is not published to the web portal PRIOR to the event, and no evidence of nation-wide announcement could be found. Instead, an invitation which consist of an agenda was sent to the media and the a limited public to join the events. Bappenas sent invitations to the media and a limited number of public to join the multistakeholder and National Musrenbang events. The invitation consist of an agenda as mentioned in the news article from link (2).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

132: With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens' inputs have been used in the formulation of the annual budget?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used in the formulation of the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used in the formulation of the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: n/a

Comments: Researcher: Involvement of the public during the budget formulation process is limited and passive, thus their inputs are not recorded separately and no report can be found on the follow up of their input to the budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

133: With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens' inputs have been used to assist in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used to assist in monitoring the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to assist in monitoring the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: n/a

Comments: Researcher: The executive does not have participation mechanism during the budget implementation process.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

134: Are participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal?

- a. (100) Yes, the executive incorporates participation into its timetable for formulating the Executive's Budget Proposal and the timetable is available to the public.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: (1) Guidelines on the whole process of establishing national workplan including details on the process of Musrenbang Nasional (link in Indonesian, accessed 31 January 2017) <http://musrenbangnas.bappenas.go.id/files/musrenbang/Pedoman...>

(<http://musrenbangnas.bappenas.go.id/files/musrenbang/Pedoman%20Musrenbang%202016.pdf>) (2) Guidelines on the National Musrenbang, which is a part of the process in establishing annual national workplan (link in Indonesian, accessed 31 January 2017) <http://musrenbangnas.bappenas.go.id/files/musrenbang/2014042...>

(<http://musrenbangnas.bappenas.go.id/files/musrenbang/20140420%20Mekanisme%20Musrenbangnas%20Deputi%20Regional.pdf>)

Comments: Researcher: As answered for question 125, Indonesia have two different agencies working in the budget formulation phase: National Development Planning Agency/Bappenas and Ministry of Finance. Participation mechanism only existed in a certain aspect of budget formulation to determine government workplan which is called the National Musrenbang, managed by Bappenas, but not when putting the financial number to the finalized workplan. Engagement of the public in the Musrenbang Nasional event is limited to only attendance from an invited part of the public at the beginning and end of the Musrenbang Nasional. Therefore, no participation mechanism for Musrenbang nasional is detailed in the timetable. Document in link (1) specified above is a published document consisting timetables for government agencies and local governments in making national government annual workplan document. Table 1 in page 9 to 11 is a summary of the schedules for ministries and local government to perform their tasks. The document details the steps for each agency and local government to make annual workplan which includes purpose, input, participants, mechanism of event, output, follow-up plan, and technical aspect (time, place, financing of event, etc.). Citizen engagement and participation is detailed in Provincial Musrenbang process, but not the National Musrenbang process. Document in link (2) specified above is a slide consisting summary of the mechanism of Musrenbang Nasional, which included the timetable. No mention of public participation is mentioned in the slide. Researcher choose answer "B" for this question because participation mechanism is not incorporated in the included timetable in the formulation of EBP, both in the process of making government workplan, and in the process of financial planning of the the workplan

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The people participation, should be delivered at musrenbangda, so when it is already done, there is no more incorporate mechanism.

135: Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?

- a. (100) Yes, at least one line ministry uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, at least one line ministry uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, at least one line ministry uses participation mechanisms during the budget formulation or implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: n/a

Comments: Researcher: Public participation during the budget formulation only existed when determining the government workplan. This process is handled by the National Development Planning Agency/Bappenas. Other line agency/ministry do not have a separate process for public participation during budget formulation process.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Some workshops were held by several ministries to hear the public opinion, for example the implementation of health social security workshop, which was held by Bappenas see <http://www.mampu.or.id/id/news/workshop-potret-pelaksanaan-j...>
(<http://www.mampu.or.id/id/news/workshop-potret-pelaksanaan-jaminan-kesehatan-nasional-bersama-para-mitra-mampu>)

Researcher response: I have checked the link <http://www.mampu.or.id/id/news/workshop-potret-pelaksanaan-j...>
(<http://www.mampu.or.id/id/news/workshop-potret-pelaksanaan-jaminan-kesehatan-nasional-bersama-para-mitra-mampu>) but it was not a workshop on the budget, but on policy. We cannot consider this mechanism as a budget mechanism as such for purposes of cross-country consistency and the score remains unchanged to "d".

136: Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?

- a. (100) Yes, public hearings are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings are held. No testimony from the public is provided during the public hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings are held. No testimony from the public is provided during the public hearings, and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: c. (33)

Sources: Law No. 17 of 2014 on Legislative Institutions (accessed 28 October 2016)

<http://www.indolaw.org/UU/Law%20No.%2017%20of%202014%20on%20...>

(<http://www.indolaw.org/UU/Law%20No.%2017%20of%202014%20on%20People's%20Consultative%20Assembly,%20Legislative%20Council,%20House%20...>)

Comments: Researcher: Hearings are held by the parliament mostly during the budget formulation and approval stage of budgeting as mandated by Law on Legislative Institutions article 176 verse 2. The public can attend this meeting or join from a live broadcast. However, no testimony from the public is allowed at those meetings. The parliament could invite a few individuals/groups to provide input as stipulated in the same law as above article 74 verse 1.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

137:

During the legislative deliberations on the annual budget (pre-budget or approval stages), which of the following key topics does the legislature's (or relevant legislative budget committee) engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

- a. (100) The legislature seeks input on all six topics
- b. (67) The legislature seeks input on at least three (but less than six) of the above-mentioned topics
- c. (33) The legislature seeks input on at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: n/a

Comments: Researcher: The parliament does not seek for public input during deliberations of the annual budget.

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion: Not Qualified

138: Does the legislature provide feedback to the public on how citizens' inputs have been used during legislative deliberations on the annual budget?

- a. (100) Yes, the legislature provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used during legislative deliberations on the budget.
- b. (67) Yes, the legislature provides a written record which includes both the list of inputs received and a summary of the how the inputs were used.
- c. (33) Yes, the legislature provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: n/a

Comments: Researcher: The parliament does not seek for input from the public during budget deliberation

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Not Qualified

139: Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?

- a. (100) Yes, public hearings on the Audit Report are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: n/a

Comments: Researcher: The parliament does not seek input from the public during deliberation on audit report and there are no recorded meetings between the parliament with specific individuals/groups on the issue of audit report.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Not Qualified

140: Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program (for example, by bringing ideas on agencies, programs, or projects that could be audited)?

- a. (100) Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: a. (100)

Sources: Webpage for the public to make suggestion or complaint to State Audit Board (link in Indonesian, accessed 28 October 2016)
<http://www.bpk.go.id/formpage/complaints> (<http://www.bpk.go.id/formpage/complaints>)

Comments: Researcher: The State Audit Board/BPK have an online form where the public could provide complaints and/or suggestions to State Audit Board. No other mechanism can be found for the public to suggest issues /topics to be included in their audit.

Peer Reviewer

Opinion: Agree with Comments

Comments: The hyperlink that has been provided is more for complaints, though this is one form of suggesting audit topics/ issues.

Government Reviewer

Opinion: Agree

141: Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit program?

a. (100) Yes, the SAI provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used to determine its audit program.

b. (67) Yes, the SAI provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to determine its audit program.

c. (33) Yes, the SAI provides a written record which includes either the list of the inputs received or a report or summary on how they were used.

d. (0) The requirements for a "c" response or above are not met.

e. Not applicable (please comment).

Answer: b. (67)

Sources: (1) Report on public inputs to State Audit Board for 2014 (link in Indonesian, accessed 28 October 2016)

http://www.bpk.go.id/assets/files/attachments/attach_page_14... (http://www.bpk.go.id/assets/files/attachments/attach_page_1462163613.pdf)

(2) Report on public inputs to State Audit Board for 2015 (link in Indonesian, accessed 28 October 2016)

http://www.bpk.go.id/assets/files/attachments/attach_page_14... (http://www.bpk.go.id/assets/files/attachments/attach_page_1462163577.pdf)

(3) Report on public inputs to State Audit Board for 2016 (link in Indonesian, accessed 28 October 2016)

http://www.bpk.go.id/assets/files/attachments/attach_page_14... (http://www.bpk.go.id/assets/files/attachments/attach_page_1466395057.pdf)

Comments: Researcher: State Audit Board/BPK provide reports of inputs coming from the public in its website starting 2014. However, the quality of the report is inconsistent. All reports since 2014 does not show which inputs are used and not used. Also, 2016 report does not include a detailed feedback such as the report for 2015 which is more detailed. Researcher choose answer "B" instead of "C", because the last two out of three available reports provide more detail.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

142: Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

a. (100) Yes, SAI maintains formal mechanisms through which the public can contribute to audit investigations.

b. (0) The requirements for an "a" response are not met.

c. Not applicable (please comment).

Answer: b.

Sources: Law No.15 of 2004 on State Financial Management and Accountability Audit <http://www.kemenkeu.go.id/sites/default/files/pdf-peraturan/...> (<http://www.kemenkeu.go.id/sites/default/files/pdf-peraturan/UU%20NOMOT%2015%20TAHUN%202004.pdf>)

Comments: Researcher: Law on State Financial Management and Accountability Audit article 8 mentions that the State Audit Board is able to consider information from the public. However, no formal mechanism is set by the State Audit Board to perform this duty.

Peer Reviewer

Opinion: Agree with Comments

Comments: I believe that the public complaint process is the mechanism that the researcher's comment refers.

Government Reviewer

Opinion: Not Qualified

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