



DIREKTORAT JENDERAL
ANGGARAN

KEMENTERIAN KEUANGAN
REPUBLIK INDONESIA

ANNUAL REPORT

2020

MANAGING INDONESIA'S BUDGET
ON THE ROAD TO INDONESIA'S RECOVERY





**DIREKTORAT JENDERAL ANGGARAN
KEMENTERIAN KEUANGAN**

EXECUTIVE SUMMARY

**Managing Indonesia's Budget
on the road to Indonesia's recovery**

2 020 is a very challenging year for Indonesia and the rest of the world. Tackling COVID-19 crisis requires the use of a lot of resources and the Indonesia's budget has played an important role in ensuring that impacts of the pandemic are properly dealt with. As the state budget manager, Directorate General of Budget (DJA) has worked to improve the quality of state budget – a work that covers planning, preparation, adjustment, and reporting stages. Along with the ongoing efforts to curb COVID-19 pandemic, which began in the current year, the state budget needs to be responsive and closely monitored to ensure that every rupiah spent by the government can optimally and efficiently boost Indonesia on its way to recovery.

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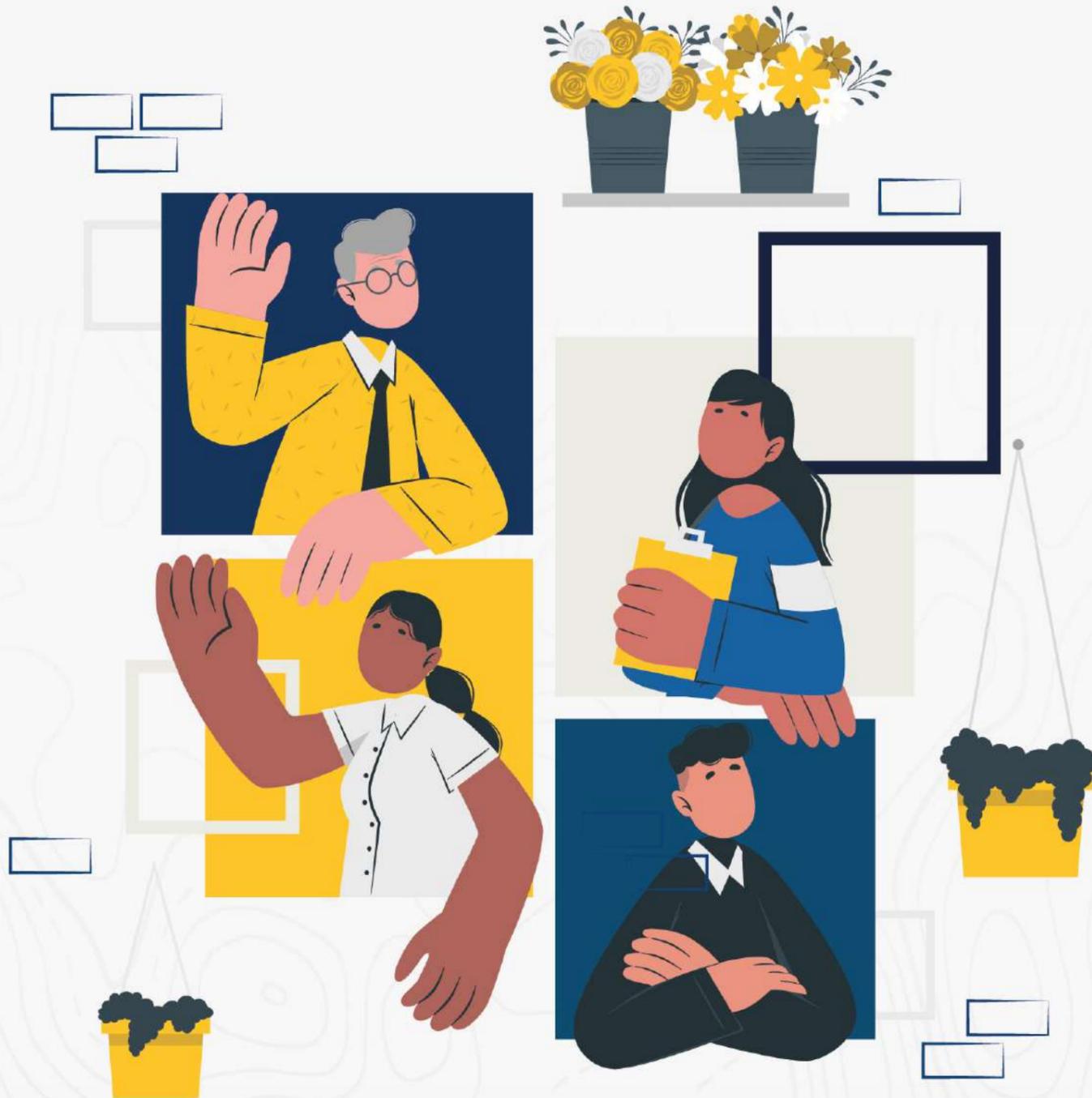
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PROFILE DJA



- ✦ Message From Director
- ✦ Vision Mission Values
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MESSAGE FROM DIRECTOR GENERAL OF BUDGET

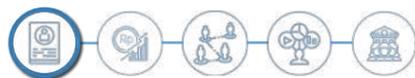
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Praise God Almighty, because of His mercy and grace, Directorate General of Budget could successfully carry out its duties and functions throughout 2020. This 2020 Annual Report of the Directorate General of Budget captures various important events, performances, and achievements throughout the year, as well as policies and steps taken by the agency to improve its service to stakeholders.

2020 is a year like no other. The COVID-19 outbreak has shifted the way we think of working from the conventional work-from-office setting to a more adaptive operation whereas employees can do their work remotely from home.

As the central pillar of the National Economic Recovery (PEN), the state budget is highly optimized to support restoration of Indonesian economy. The Directorate General of Budget has been professionally and optimally managing the state budget to ensure Indonesia's recovery from the pandemic.

DJA continuously strives to improve its professionalism throughout 2020 amidst coronavirus outbreak. Various upgrades have been made to improve the organization's internal and external services to the community. Improved Internal Control System and Risk Management is part of efforts to better manage risks within the agency. DJA continues to encourage its employees to innovate and show initiatives that will increase organizational capacity to perform better.



DJA has taken various steps to raise quality of its services to the community. It maintains facilities and infrastructure that members of the public can use to access information stored by the agency. To further encourage general public's participation in national development and awareness of the Indonesian budget, the agency provides technical guidance and evaluation of the state budget through various activities.

To improve its services and accountability, DJA continues to adapt its regulations for a changing world. By constantly updating its apps, the agency facilitates seamless workflow and communication with stakeholders.

DJA makes sure that different regulations across various sectors and levels are aligned to each other to accelerate formulation of guidelines which DJA and the public can refer to.

Well-coordinated actions taken by all personnel across all levels within DJA are expected to create synergy and improved performance and public services. May God Almighty always bestow His grace and guidance on us to continue our duties and functions of the agency in the future.



Ditandatangani secara elektronik
Isa Rachmartawarta



**Visi dan Misi hanya
bisa terwujud dengan
implementasi tata
nilai dan perilaku yang
kuat di lingkungan
Direktorat Jenderal
Anggaran.**

VISION, MISSION, AND VALUE

VISION

To Become a professional and reliable state budget manager to produce a quality, sustainable, equitable, and well-targeted budget that supports the Ministry of Finance's vision of "to become the State Financial Manager to create a productive, competitive, inclusive and equitable Indonesian economy

MISSION

DJA supports the second and the third mission statements of the Ministry of Finance (to achieve high level of state revenue through excellent service and effective supervision & law enforcement; and to ensure a fair, effective, efficient, and productive state spending) by:

To manage quality state budget that supports responsive and sustainable fiscal policies;

To generate optimal non-tax state revenue through effective and accountable governance, supervision and services;

To improve the quality of budgeting system, process, and synergy, which ensures equitable, effective, efficient, and productive state spending;

To run digital-based core business processes and adaptive human resources management that keep up with technological advances.

VALUES MINISTRY OF FINANCE

INTEGRITY

Think, speak, behave, and act properly and strongly hold code of conduct and moral principles

PROFESSIONALISM

Work thoroughly and accurately pursuant to the best competence with full responsibility and high commitment

SYNERGY

Establish and ensure internal productive cooperation and cordial partnership with stakeholders to produce useful and qualified works

SERVICE

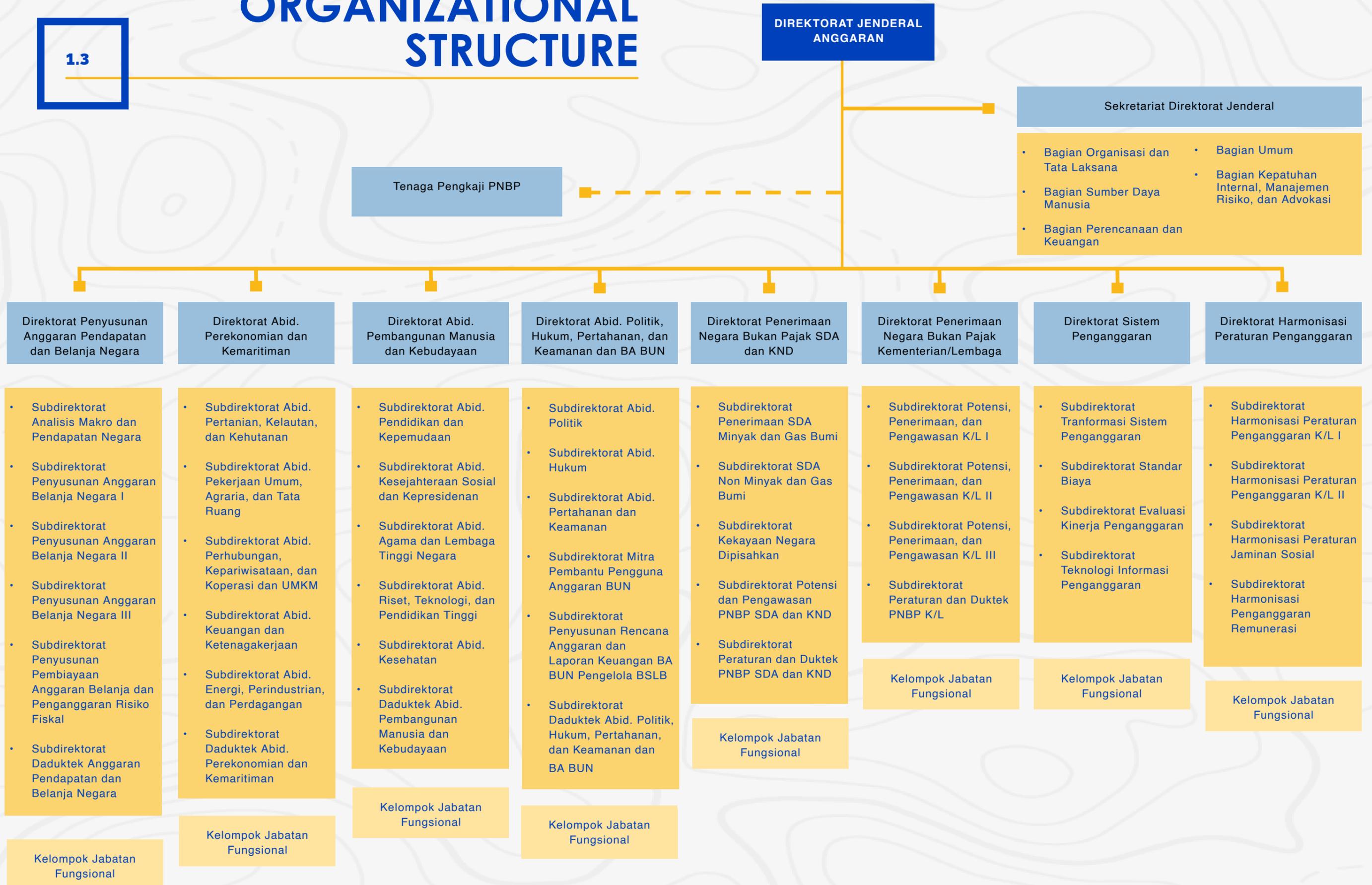
Provide satisfactory services to stakeholders, which is conducted in a wholehearted, transparent, rapid, accurate, and safe way

EXCELLENCE

Continually conduct improvements in every field to become and provide the best

ORGANIZATIONAL STRUCTURE

1.3





PROFILES OF DJA OFFICIALS

1.4

ISA RACHMATAWARTA

DIRECTOR GENERAL OF BUDGET

Contact

Gd. Sutikno Slamet It. 12,
Jl. Dr. Wahidin Raya No. 1,
Jakarta 10710

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Born in Jombang, December 30, 1966, Isa Rachmatarwata was educated at the Bandung Institute of Technology, Department of Exact and Natural Sciences. Mathematics in 1985-1990. He continued his education at the University of Waterloo, Canada, and earned a Master of Mathematics. Actuarial Science in 1994.

Started his career at the Ministry of Finance at the Directorate General of Financial Institutions in the Directorate of Pension Funds in 1991. In 2006, he served as Head of the Insurance Bureau at the Capital Market and Financial Institution Supervisory Agency (BAPEPAM LK/ became the Financial Services Authority). In 2013 he became a Seconded Employee at the Fiscal Policy Agency. On November 27, 2013 he was appointed as Expert Staff to the Minister of Finance in the field of Policy and Regulation on Financial Services and Capital Markets, then on July 3, 2017 was appointed as Director General of State Assets. After that, he was entrusted to become the Director General of Budget and was inaugurated on March 12, 2021.

MARIATUL AINI

SECRETARY OF THE DIRECTORATE GENERAL



Contact

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ROFIYANTO KURNIAWAN

DIRECTOR OF STATE BUDGET PREPARATION



Contact

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PROFIL

Mariatul Aini was born in Jakarta on October 11, 1963. She graduated in 1987 from Institut Pertanian Bogor and in 1994 earned her Master of Business Administration degree from the University of Wisconsin at Whitewater - USA.

Serving as the Secretary of the Directorate General of Budget as of September 21, 2018, she is responsible for arranging tasks and providing guidelines and administrative support to all elements within the agency.

PROFIL

Rofiyanto Kurniawan graduated from Institut Teknologi Bandung in 1995 majoring in civil engineering. He holds an MBA degree from Nanzan University and a doctorate degree from Universiti Sains Malaysia.

Serving as Director of State Budget Preparation as of March 13, 2020, he is assigned with formulation and implementation of policies and technical standardization in the field of state budget preparation.

MADE ARYA WIJAYA

DIRECTOR OF BUDGET FOR ECONOMIC AND
MARITIME AFFAIRS



Contact

Gd. Sutikno Slamet Lt.6, Jl.
Dr. Wahidin Raya No. 1,
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PROFIL

Made Arya Wijaya was born in Singaraja on August 17, 1965. After graduating from Sekolah Tinggi Akuntansi Negara (STAN) in 1987, he earned his bachelor's degree in economics from the Universitas Islam Jakarta in 1995 and a Master of Science degree from the University of Colorado in 2001.

On September 21, 2018, he was appointed Director of Budget for Economic and Maritime Affairs. His tasks include formulation and implementation of technical policies and standardization in central government budgeting for economy and maritime sectors, which is in accordance with the assignment set forth by Director General of Budget.

PURWANTO

DIRECTOR OF BUDGET FOR HUMAN AND
CULTURAL DEVELOPMENT



Contact

Gd. Sutikno Slamet Lt.8, Jl.
Dr. Wahidin Raya No. 1,
Jakarta 10710

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PROFIL

Born in Jakarta on April 21, 1969, Purwanto earned a degree in economics from Universitas Jenderal Soedirman in 1993. He specialized in Finance and Economics and earned a master's degree in economics from the University of Nottingham United Kingdom in 2002.

Purwanto was appointed Director of Budget for Human and Cultural Development on March 24, 2014. He is responsible for formulation and implementation of technical policies and standardization in the field of central government budgeting, in accordance with the assignment set forth by Director General of Budget.

DWI P. HANDAYANI

DIRECTOR OF THE BUDGET FOR POLITICAL,
LEGAL, DEFENSE, AND SECURITY AFFAIRS AND
BUDGET SECTION OF THE STATE GENERAL
TREASURER



Contact

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Jl. Dr. Wahidin Raya No. 1,
Jakarta 10710

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PROFIL

Dwi Pudjiastuti Handayani was born in Madiun, East Java on January 1, 1966. She earned a bachelor's degree in economics in 1989 from Universitas Diponegoro, and a Master of Science degree in Economics and Development Studies from Universitas Gajah Mada in 1997.

Dwi Pudjiastuti Handayani started her job as the Director of Budget for Polhukhankam BA BUN on March 24, 2014. She is responsible for formulation and implementation of technical policies and standardization in the field of central government budgeting and in the area of Budget Section of the State General Treasurer except for intergovernmental fiscal transfer and financial report on subsidy and other expenditures as per assignment set forth by Director General of Budget.

WAWAN SUNARJO

DIRECTOR OF NON-TAX REVENUE GENERATED
BY MINISTRIES / AGENCIES



Contact

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Jl. Dr. Wahidin Raya No. 1,
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PROFIL

Born in Mojokerto August 8, 1967, Wawan Sunarjo completed his Diploma IV education from Sekolah Tinggi Akuntansi Negara in 1996 and achieved a Master of Science degree from the University of Birmingham in 2001.

After his appointment as Director of Non-Tax Revenue on November 21, 2018, Wawan Sunarjo is responsible for formulation and implementation of policies and technical standardization in the field of non-tax revenue and subsidies that are assigned to Directorate of Non-Tax Revenue.

KURNIA CHAIRI

DIRECTOR OF NON-TAX REVENUE FROM
NATURAL RESOURCES AND SEPARATED STATE
ASSETS



Contact

Gd. Sutikno Slamet Lt.18,
Jl. Dr. Wahidin Raya No. 1,
Jakarta 10710

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PROFIL

Kurnia Chairi was born in Medan on June 25, 1970. He completed his bachelor's degree in economics at Universitas Sumatera Utara in 1996 and his master's degree at Universitas Indonesia and Vrije Universiteit Amsterdam – the Netherlands in 2007.

He was named Director of Non-Tax Revenue from Natural Resources and Separated State Assets on November 29, 2019. Kurnia Chairi is in charge of preparation and formulation of policies, standardization, and evaluation of non-tax revenue from natural resources and separated state assets.

LISBON SIRAIT

DIRECTOR OF BUDGETING SYSTEM



Contact

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Dr. Wahidin Raya No. 1,
Jakarta 10710

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PROFIL

Born in Bahalat on December 16, 1966, Lisbon Sirait completed a bachelor's degree in economics in 1990 at Universitas Sumatera Selatan and a master's degree in economics at Universitas Indonesia in 2006.

Starting to serve as Director of Budgeting System on September 5, 2019, Lisbon Sirait is responsible for formulation and implementation of technical policies and standardization in the field of Budgeting System.

DIDIK KUSNAINI

DIRECTOR OF BUDGETING REGULATION
ALIGNMENT



Contact

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Jl. Dr. Wahidin Raya No. 1,
Jakarta 10710

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PROFIL

Born in Bantul on January 22, 1976, Didik Kusnaini earned his degree in economics in 1998 from the Universitas Gadjah Mada and completed a Master of Science degree from the University of Birmingham in 2001.

On 21 November 2018 he was appointed the Director of Budgeting Regulation Alignment and assigned with formulation and implementation of policies and technical standardization in regulatory alignment.

ANITA ISKANDAR

NON-TAX REVENUE REVIEWER



Contact

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PROFIL

Born in Manado on February 18, 1970, Anita Iskandar completed her bachelor's degree in French literature at Universitas Indonesia in 1994 and her master's degree in public policy at National Graduate Institute for Policy Studies, Japan in 2004.

Serving as Non-Tax Revenue Reviewer as of November 29, 2019, Anita Iskandar is in charge of reviewing non-tax revenues and subsidies.



PERFORMANCE FLASHBACK

- ✿ Budget Allocation And Spending
- ✿ Achievement Of Key Performance Indicators (IKU)
- ✿ Organizational Transformation
- ✿ Highlights



2.1

BUDGET ALLOCATION AND SPENDING



Indonesia yang bermutu memerlukan pemerintahan yang teguh dan bersih.

A letter of the Minister of Finance issued on September 26, 2019, which is numbered S-704/MK.02/2019, which sets the ceiling to budget for ministries and agencies in fiscal year 2020, states that the DJA budget is capped at IDR 153,933,832,000. How the allocated budget is distributed to all units within the agency is shown below:

Types	Ceiling
Personnel Expenditure	72.950.523.000
Goods Expenditure	54.268.307.000
a. Operating expense	14.161.742.000
b. Non-Operating expense	40.106.565.000
Capital Expenditure	26.715.002.000
Total	153.933.832.000



There are eight main activities that DJA focused on throughout fiscal year 2020:

1. Four implementing regulations dealing with technical details of law no. 9 of 2018, designed by Directorate of Non-Tax Revenue generated by ministries / agencies and Directorate of Non-Tax Revenue from Natural Resources and Separated State Assets.
2. One document of state revenue join program created by Directorate of Non-Tax Revenue from Natural Resources and Separated State Assets.
3. Six documents aiming at improved compliance with non-tax-revenue regulations, created by Directorate of Non-Tax Revenue generated by ministries / agencies and Directorate of Non-Tax Revenue from Natural Resources and Separated State Assets.
4. One review of simplified and revised non-tax-revenue types and tariff, done by Directorate of Non-Tax Revenue generated by ministries / agencies.
5. One thematic budget study conducted by Directorate of state budget draft.
6. Five budgeting reviews of economic and maritime affairs, done by Directorate of Budget for Economic and Maritime Affairs.

7. Five budgeting reviews of human and cultural development affairs, done by Directorate of Budget for Human and Cultural Development, and
8. One budgeting review of political, legal, defense, and security affairs and Budget Section of the State General Treasurer, done by Directorate of Budget for Political, Legal, Defense, and Security Sectors and Budget Section of the State General Treasurer.

In April 2020, the President of the Republic of Indonesia instructed all ministries and agencies to tighten their spending and reallocate the budget to fight COVID-19 outbreak. The president issued presidential regulation No. 54 of 2020 dated April 3, 2020, outlining changes in posture and details of State Budget 2020. It was followed by a letter from the Minister of Finance number S-302/MK.02/2020 dated April 15, 2020, which describes adjustment to expenditures of ministries and agencies in fiscal year 2020. In response, DJA managed to spare Rp. 31,683,116,000 from its budget, which means lowering its ceiling to Rp122,250,716,000.

Code	Details	2020	
		Ceiling	Target
1651	Drafting State Budget	5.634.959.000	
1	State Budget Draft and semester report	5.137.083.000	2 documents
2	Analysis/Review and Projected State Budget	497.876.000	2 documents
1653	Budgeting System Development	4.876.106.000	
1	Budgeting Regulations	3.609.855.000	9 regulations
2	Budgeting Information System	1.266.251.000	2 information systems
1654	Managerial Support and Other Technical Support Services from DJA	127.393.399.000	
1	Echelon I Managerial Support Service	13.566.132.000	1 service
2	Internal Facility and Infrastructure Service	26.715.002.000	1 service
3	Office Service	87.112.265.000	1 service
4251	Management of Non-Tax Revenue from Natural Resources and Separated State Assets	3.514.243.000	
1	Regulations in Non-Tax Revenue from Natural Resources and Separated State Assets	3.514.243.000	3 regulations
4252	Management of Non-Tax Revenue generated by ministries/agencies	3.625.516.000	
1	Regulations in Non-Tax Revenue generated by ministries/agencies	3.502.084.000	6 regulations



Code	Details	2020	
		Ceiling	Target
2	Information System of Non-Tax-Revenue	123.432.000	1 non-tax-revenue system
4994	Central Government Budgeting Plan in Economy and Maritime Affairs	2.378.564.000	
1	Budget ceiling for economy and maritime-related ministries/agencies	2.378.564.000	3 documents
4995	Central Government Budgeting Plan in Human and Cultural Development Affairs	2.459.510.000	
1	Budget ceiling for human and cultural development-related ministries/agencies	2.459.510.000	3 documents
4996	Central Government Budgeting Plan in political, legal, defense, and security affairs and Budget Section of the State General Treasurer	2.340.105.000	
1	Budget ceiling for political, legal, defense, and security-related ministries/agencies	1.271.982.000	3 documents
2	Budget ceiling for Budget Section of the State General Treasurer-related ministries/agencies	817.212.000	3 documents
3	Budgeting and Financial Report of Budget Section of the State General Treasurer (999.07) and (999.08)	250.911.000	4 documents
5095	Budgeting Regulation Alignment	1.711.430.000	
1	Recommended policies in Budgeting and Social Security	1.711.430.000	55 recommendations

To ensure smooth running of planning, coordination, supervision, and evaluation of actions to control COVID-19 pandemic, the government has dedicated a special account to tackle COVID-19. For this reason, the finance minister issues two regulations, i.e., the Minister of Finance Regulation Number 38/PMK.02/2020 which explains how to implement state financial policies to deal with the COVID-19 pandemic and/or to deal with threats that endanger the national economy and/or financial system stability, and Minister of Finance Regulation number 43/PMK.05/2020 concerning the mechanism for making expenditures charged to the State Budget to deal with the COVID-19 pandemic. Following up on the two regulations, DJA allocated a budget related to the handling of Covid-19 of Rp3,720,181,000. Of this amount, a total of Rp3,696,305,177 or 99.36% of the budgeted amount has been spent. Expenditure on measures to handle COVID-19 reached 3.12% of total DJA budget spending or 21.4% of spending on operational goods at the agency. The details of the Covid-19 handling budget within the DJA are as follows:

Details of the budget for COVID-19 response within DJA

Kode	Details	Ceiling	Spending	%
521131	Expenditure for Operational Goods - COVID-19 response	2.016.580.000	2.016.240.755	99,98
521841	Expenditure for Supplies - COVID-19 response	1.745.000	1.745.000	100,00
522192	Expenditure for Services - COVID-19 response	1.504.093.000	1.480.979.422	98,46
532119	Capital Expenditures for Equipment and Machinery – COVID-19 response	197.763.000	197.340.000	99,79
Total		3.720.181.000	3.696.305.177	99,36



Furthermore, there were occasions when budget was reallocated facilitate Flexible Working Space (FWS), in July and September 2020. Among the facilities provided are laptops and Microsoft office licenses. To procure these facilities, the expenditure for these facilities was transferred from goods expenditure to capital expenditure in all units in DJA amounting to Rp7,086,917,000-, with the following details:

Details of Reallocation of Expenditure from Goods Expenditure to Capital Expenditure

No.	Facilities	Volume	TA 2020	
			Required Budget	Reallocated Budget
1	Laptops	671 units	8.078.257.000	2.954.875.000
2	Microsoft Office Licenses	789 units	4.468.917.000	4.132.042.000
Total		1460 units	12.547.174.000	7.086.917.000

DJA's expenditure in 2020 was capped at Rp122,250,716,000, and the actual spending was Rp118,364,523,299 or 96.82% (the average budget absorption of the Ministry of Finance is 94.42%). Details of DJA's expenditure in FY 2020 are as follows:

Details of DJA's Budget Spending 2020 according to types of expenditure

No.	Types of Expenditure	Ceiling	Spending	%
1	Personnel Expenditure	65.320.523.000	61.627.719.540	94,35
2	Goods Expenditure	33.864.822.000	33.688.636.868	99,48
3	Capital Expenditure	23.065.371.000	23.048.166.891	99,93
Total		122.250.716.000	118.364.523.299	96,82

Details of DJA's Budget Spending 2020 per Unit

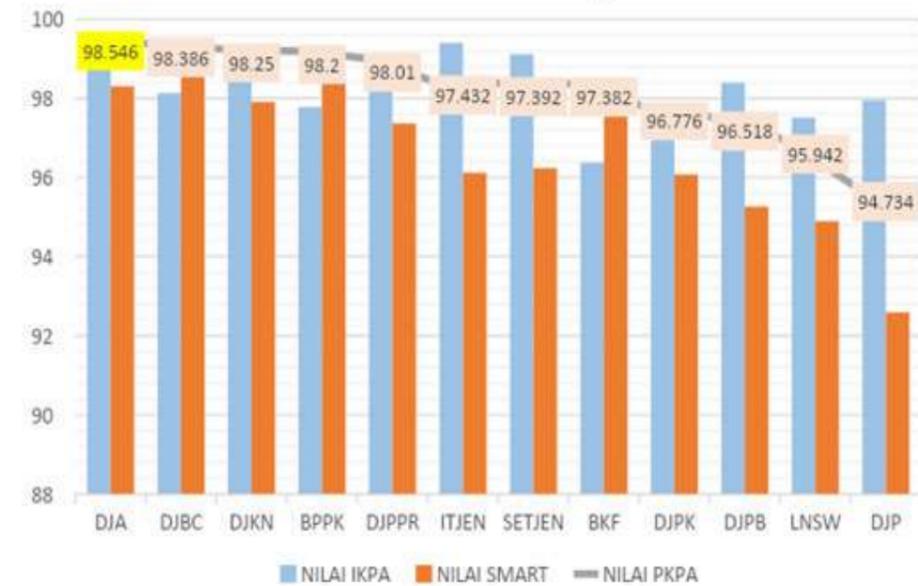
No.	Unit	Ceiling	Spending	%
1	Sekretariat	112.318.758.000	108.527.358.470	96,62
2	Dit. P-APBN	2.321.882.000	2.311.366.500	99,55
3	Dit. Abid. Ekontim	1.175.460.000	1.156.622.500	98,40
4	Dit. Abid. PMK	737.618.000	737.618.000	100,00
5	Dit. Abid. Polhukhankam dan BA BUN	587.996.000	587.332.700	99,89
6	Dit. PNBP SDA dan KND	1.350.796.000	1.342.543.385	99,39
7	Dit. PNB K/L	1.190.228.000	1.184.828.000	99,55
8	Dit. DSP	1.655.334.000	1.609.346.918	97,22
9	Dit. HPP	912.644.000	907.506.826	99,44
Total		122.250.716.000	118.364.523.299	96,82

In 2020, for the Quality of Budget Execution (PKPA) point, each work unit was targeted to achieve the Key Performance Indicators (KPI) of 95%. To measure the success rate of budget execution, the Ministry of Finance has established a KPI for internal use since 2014. The KPI in question is Budget Absorption and Achieving Output Expenditures. The KPI continues to be developed in accordance with organizational needs and policies. Currently the KPI is known as PKPA.

The KPI indicators and their calculation for PKPA refer to the laws and regulations governing:

1. Measurement and Evaluation of Budget Performance in carrying out the Work Plans and Budgets of Ministries/Agencies, especially regulations governing the Integrated Performance Monitoring and Evaluation System (SMART), and
2. Monitoring and Evaluation of Budget Implementation by ministries/agencies, especially regulations governing indicator for Quality of Budget Execution (IKPA).

Nilai PKPA
Kementerian Keuangan



Data as of March 10, 2021

The KPI achievement for the Quality of Budget Execution in 2020 is 98.55. This score is above the average score achieved by the Ministry of Finance in the exact same KPI area, which is 97.30. DJA got the highest score among other echelon I across the Ministry of Finance.

The basis for assessing KPI achievement for PKPA according to SE-8/MK.1/2020 is as follows:

1. KPI achievements for PKPA from quarter I to III are IKPA achievements from January to reporting period. Thus, the KPI achievement for PKPA from quarter I to III is the same as the IKPA score presented in OM SPAN in the same period.
2. Annual achievements are calculated as a composite of SMART and IKPA achievements with respective weights calculated

according to the quality of the Central Government Budget (ministry/institution) especially KPI for Performance and Alignment of Central-Regional Budget of the Ministry of Finance Wide (set in 2020) i.e. SMART 60% and IKPA 40%.



The performance indicators and weighting used in the IKPA consist of:

1. DIPA revision: the ratio of the number of DIPA revisions within the authorized fixed ceiling to the targeted revision on a quarterly basis; the weight is set at 5.00%.
2. Deviation on Page III of DIPA: discrepancy rate between monthly budget expenditures and planned withdrawals of funds; the weight is set at 5.00%.

3. UP and TUP management: the ratio of timely UP accountability to all UP and TUP accountability; the weight is set at 8.00%.
4. Submission of reports by the treasurer: the ratio of the timely submitted reports by the Expenditure Treasurer to all reporting obligations; the weight is set at 5.00%.
5. Submission of Contract Data: the ratio of timely submitted contract summary documents to all contract data registered with KPPN; the weight is set at 15,00%.
6. Settlement of Bills: the ratio of timely settlement of contractual claims (SPM-LS Contractual) to all obligations for settlement of contractual claims submitted to KPPN; the weight is set at 12.00%.
7. Budget absorption rate: the ratio of the actual budget spending to the target usage each quarter; the weight is set at 15,00%.
8. Return of Order for Fund Disbursement (SP2D): the ratio of the number of returned SP2D to the number of issued SP2D; the weight is set at 5.00%.
9. Submission of cash plan (withdrawal plan): the ratio of timely submitted daily fund withdrawal plan to all daily fund withdrawal plans submitted to KPPN; the weight is set at 5.00%.
10. Return of Minimum Service Standards (SPM): the ratio of SPM returned by KPPN to all SPMs submitted to KPPN; the weight is set at 5.00%.
11. Exception for submitted SPM: the rate of SPM submitted beyond allowable time limit which is the end of the fiscal year; the weight is set at 5.00%.
12. Minus Ceiling: the ratio of the minus ceiling (expenditures that exceed the limit) to the budget ceiling; the weight is set at 5.00%.
13. Confirmed achieved Outputs: the ratio of the number of confirmed outputs to the total outputs managed by a work unit; the weight is set at 10.00%.



The performance indicators and weighting used in SMART consist of:

1. Achieved outputs: ratio of implemented output indicators to targeted output indicators at the program and activity level; the weight is set at 43.50%.
2. Efficiency: gap between planned and actual expenditures; the weight is set at 28.60%.
3. Consistency: deviation between the actual budget expenditure and the planned withdrawal of funds every month; the weight is set at 18.20%.
4. Budget Absorption: the ratio of actual budget expenditure to the budget ceiling; the weight is set at 9.70%



ACHIEVEMENT OF KEY PERFORMANCE INDICATORS

2.2

1 Strategic Plan

DJA's strategic plan for 2020-2024 has been stipulated through the decree of Director General of Budget Number KEP 69/AG/2020 dated August 29, 2020. This plan was prepared according to the Strategic Plan of the Ministry of Finance which is stated in the Regulation of the Minister of Finance Number 77/PMK.01/2020. In addition, DJA's strategic plan also considers conditions that may influence policies in managing central government spending and non-tax revenue. Thus, the options and strategies formulated in the strategic plan are expected to answer the

challenges of optimal management of expenditure and non-tax revenue.

DJA's Strategic Plan 2020-2024 was designed while considering the outbreak of the coronavirus (COVID-19) in Indonesia in early 2020 which directly affected the management of state spending and non-tax revenue, which in turn resulted in a slowdown in economic growth in Indonesia. The COVID-19 crisis spreading across the globe has triggered a change in the way countries, including Indonesia, manage their spending and revenues. DJA, which is responsible for managing state spending, responded by issuing various legal



products responsive to the needs of handling COVID-19. By refocusing government spending, the government is looking to maximize control of COVID-19 and the recovery of national economy. Regarding non-tax revenue, DJA responded – by paying attention to industries that are being affected by the downturn due to the pandemic and the post-COVID-19 recovery process – by formulating policies that support the sustainability of these industries. All these strategic policies will be carried out by all units within DJA in accordance with their respective duties and functions.

DJA 2020-2024 objectives are grouped according to the following themes:

1. Quality, sustainable, and fair state budget policy
2. Optimal Non-Tax Revenue
3. Effective, efficient, and accurate State Expenditure Planning
4. Agile, effective, and efficient bureaucracy and public services

2 Performance Contract

Performance commitment signed by the Minister of Finance and Deputy Minister of Finance, along with performance contracts signed by echelon I, echelon II, and echelon III officials of vertical units, contains a Strategy Map consisting of several Strategic Goals (SS) grouped into four perspectives: stakeholders, customers, internal processes, and learning and growth.

The Strategic Goals follow the vision and mission of the organization, reflect and the main tasks and functions of work unit, and consider the current state of the organization. In addition, the Strategic Goals and KPIs also consider strategic plan, work plan, national priorities, priority programs, priority activities, bureaucratic reform and institutional transformation initiatives, other transformational programs, and results of performance management reviews.

The DJA 2020 strategy map contains 12 (twelve) strategic targets (SS) consisting of:

1. Quality state budget planning that supports optimal state financial management
2. Quality fiscal policy
3. Optimal state revenue
4. Quality State Expenditure
5. Agile, effective, and efficient bureaucracy and public services
6. Expansive, productive, and efficient fiscal and administrative policies
7. Optimal non-tax-revenue monitoring
8. Quality central government budget management
9. Sustainable control of state financial management quality
10. Optimal organization and human resources
11. Optimal Financial Management
12. Effective public communication and reliable information system

The development of DJA 2020 Strategic Goals is as follows:

STRATEGY MAP 2020

PRESIDENT'S VISION
An Advanced Indonesia that is Sovereign, Independent, and Has Personality
Based on Gotong Royong

STAKEHOLDER

- 1 Quality state budget planning that supports optimal state financial management

CUSTOMER

- 2 Quality fiscal policy
- 3 Optimal state revenue
- 4 Quality State Expenditure
- 5 Agile, effective, and efficient bureaucracy and public services

INTERNAL PROCESS

- 6 Expansive, productive, and efficient fiscal and administrative policies
- 7 Optimal non-tax revenue monitoring
- 8 Quality central government budget management
- 9 Sustainable control of state financial management quality

LEARNING & GROWTH

- 10 Optimal organization and human resources
- 11 Optimal Financial Management
- 12 Effective public communication and reliable information system

Achievement of strategic goals is measured against Key Performance Indicators (KPI). The Ministry of Finance has established KPIs as a formal performance measurement. Different KPIs are used for different levels within the organization or different officials' authority. The higher the level in the organization or the greater the authority an official has, the more impact-oriented the KPIs are.

The quality of a KPI is highly dependent on the coverage of the KPI over the achievement of a strategic goal. The wider the coverage of the KPI over the achievement of a strategic goal, the more exact the value is. On the other hand, the narrower the coverage of the KPI, the more activity-oriented the value is.

The twelve strategic goals above are then translated into KPI as follows:

No	Target Activities	Performance Indicators	Target	Realisasi	
1.	Quality state budget planning that supports optimal state financial management	1a-CP	Government spending quality index (education, health, and infrastructure)	90%	98.64%
		1b-CP	Score for budget performance of ministries/ agencies	75	80.64
		1c-CP	Percentage of collected non-tax revenue	100%	115.10%
		1d-N	Budget planning accuracy	98%	98.22%
2.	Quality fiscal policy	2a-N	Effectiveness index of budgeting regulations/ policies	75	81.7



No	Target Activities	Performance Indicators	Target	Realisasi
3.	Optimal state revenue	3a-CP Percentage of compliance with PNBP regulations	70%	93.23%
4.	Quality State Expenditure	4a-CP Scope of budgeting-system redesign	100%	100%
		4b-N Performance-based budget execution index	70	178.35
5.	Agile, effective, and efficient bureaucracy and public services	5a-CP Service user satisfaction index	4 (skala 5)	4.25%
		6a-CP Priority policy/regulation completion index	100	111.82%
6.	Expansive, productive, and efficient fiscal and administrative policies	6b-N Percentage of approved and timely recommendations for alignment of regulations and policies in budgeting	92,00%	107,08%
		7a-CP Percentage of successful implementation of the joint program	75,00%	91.45
8.	Quality central government budget management	8a-N I-account exercise deviation	3%	1.50%
		8b-N Deviation of central government cash planning projection	4,75%	3.82%

No	Target Activities	Performance Indicators	Target	Realisasi
9.	Sustainable control of state financial management quality	9a-CP Percentage of BPK recommendations on LKPP and LK BUN that have been followed up	89%	89.25%
		10a-CP Percentage of officials who have met the competency standards for a position	92,48 %	98,19%
10.	Optimal organization and human resources	10b-CP Delaying completion percentage	100%	100%
		10c-CP Percentage of efficient bureaucratic spending	10%	11.40%
		10d-CP Organizational integrity index	95,41	99.15
		10d.1-CP Level of fulfillment of work units against ZI WBK/ WBBM criteria	100	110.33
		10d.2-CP Integrity perception index	90,82	87.96
		10e-CP Percentage of completion of the RBTK program	85%	94.44%
11.	Optimal Financial Management	10f-CP Level of transformation into a learning organization	75	92.53
		11a-CP Financial reporting quality index	85	85
		11b-N Percentage of budget execution quality	95%	95.74%

No	Target Activities	Performance Indicators	Target	Realisasi
12.	Effective public communication and reliable information system	Public communication effectiveness index	3,5 (skala 4)	3.75
		12b-CP Project completion rate	85	97,46



2.3

INSTITUTIONAL TRANSFORMATION

Bureaucratic Reform and Institutional Transformation (RBTK) at the Ministry of Finance has been ongoing since it was first initiated. The target of period I (2002-2006) was State Financial Management Reform, period II (2007-2012) massive bureaucratic reform through 3 reform pillars, period III (2013-2016) the establishment and implementation of RBTK blueprint, and Period IV the introduction of 20 new initiatives to support the Ministry of Finance's RBTK Program. Overall, the trajectory and accumulated achievement of DJA in performing the RBTK by the fourth quarter of 2020 remained on track:

1. DJA's Internal achievement of 113% (96.2% of the targeted 85%)
2. Achievement based on CTO of 112% (95.8% of the targeted 85%)

Following are the details of IS achievements according to different fields.

No.	Inisiatif Strategis	PIC/Owner	Capaian			
			TW I	TW II	TW III	TW IV
1.	Joint Program Optimalisasi Penerimaan	Bidang I (Dir. PNBP SDA dan KND, Dir. PNBP K/L dan Tenaga Pengkaji PNBP)	20,83%	54,41%	72,85%	98,25%
2.	Perbaikan Penganggaran Berbasis Kinerja Dalam Upaya Integrasi Proses Bisnis Perencanaan dan Penganggaran	Bidang II (Dir. SP)	16,67%	63,88%	97,78%	100%
3.	Optimalisasi kebijakan penganggaran terkait Pengelolaan Program Pensiun	Bidang III (Dir. HPP)	11,75%	19%	32,50%	79%
4.	Penguatan Kerangka Penganggaran Jangka Menengah (KAJM)	Bidang IV (Dir. PAPBN)	33,33%	48,66%	76,67%	100%
5.	Rancangan Redesain Sistem Penganggaran Baru	Bidang V (Dir. Abid Ekontim, Dir. Abid PMK, dan Dir. Abid Polhukhankam dan BABUN)	48,33%	83,25%	85%	100%
6.	Peningkatan Kapabilitas SDM, Monev Pelaksanaan Reformasi Birokrasi dan Pengembangan Inovasi DJA	Bidang VI (Sesditjen)	9,88%	34%	55%	100%
TARGET CAPAIAN			11,66%	23,33%	42,14%	85%
TOTAL CAPAIAN			23,47%	41,45%	69,97%	96,29%
CAPAIAN TRBTK DJA TA 2020			113%			

Results of Leaders Offsite Meeting (LOM) on “Evaluation of the Ministry of Finance’s Digital Transformation, IS RBTK 2020 achievements, and Recommendations for IS RBTK 2021 support” on December 4, 2020, led by the Minister of Finance and attended by all Echelon I Unit leaders recommend that DGB’s RBTK 2020 should be carried over to 2021 with additional milestones:

1. URAM, Joint Program, Core Tax, and NLE, are directed and escalated towards reform of State Revenue Administration System
2. Integration of Planning and Budgeting through program-focusing and synchronizing, and clarification of outputs and outputs based on APBD
3. Finalized new scheme regulations to improve budgeting policies related to pension program management
4. New Ways of Working (improvement on the capabilities of internal and external HR)

The following are detailed reports per field for 2020 and the Next Steps for 2021

1 Initiative I. Revenue Optimization Joint Program

Objective:

to optimize state revenues through law enforcement and business process improvement in the fields of taxation, customs and excise, and non-tax revenues

Background:

1. Optimal revenue is a key

budgetary source that can be used to support national development policies.

2. There are overlapping business processes among DJP - DJBC - DJA (PNBP) which can be synergized to optimize services, supervision, and revenues



from imports, exports, excise, and non-tax

3. There are potential revenues that can be explored further through synergy among DGT, DJBC, DJA, DJPK, DJPb, DJKN, and LNSW.

Breakthroughs:

Optimization of state revenue includes the following programs:

1. Collaboration and business process compatibility among units through scaling up DGT-DJBC collaboration into a synergy across DJP, DJBC, BKF, DJA, DJPb, DJPK, DJKN, and LNSW (tax receipts, excise, non-tax revenue, and central-local government expenditure taxes), that include joint analysis; joint audit; joint collection; joint investigation; joint business process; joint profile; and secondment.
2. DJBC, DJP, DJA, DJPb, DJPK, DJKN, and LNSW are expected to have more comprehensive data on the upstream and downstream business processes of customs and excise as well as taxation.
3. Integrated Analysis System across DJBC, DJP, DJA, DJPK, DJKN, and LNSW

Success Factors:

1. Leadership commitment through KMK 704/2019 regarding the synergy program;

2. Commitment of the leadership of DGT, DJBC, DJA, DJPK, DJPb, DJKN, and LNSW in scaling up the joint program;
3. Alignment of regulations related to scaled-up Joint Program;
4. Budget allocation and human resources in dedicated unit;
5. IT support for DJBC, DJP, DJA, DJPK, DJKN, DJPb, and LNSW;
6. Support for completion of Unified Revenue Account Management (URAM)

Milestones:

1. An established business process integration across DJP, DJBC, DJA, DJPB, DJPK, DJKN, and LNSW
2. Scaled-up program involving related Echelon I units (Joint analysis of non-tax revenues from the mining/oil/gas/forestry/fishery sectors)
3. Unified Revenue Account Management (URAM)
4. Drafted implementing regulations of PNB Law

Results:

Progress/achievement made in Initiative I by December 2020: 98.25% with the following details:

1. A milestone : fully established (100%) an integrated business process across DJP, DJBC, DJA, DJPB, DJPK, DJKN, and LNSW
2. A milestone : fully implemented (100%) scaled-up program involving

related Echelon I units

3. A milestone : 93% completion of Unified Revenue Account Management (URAM) - DJBC Lead related to Single Profile, DJA Supporting Unit

4. A Milestone : Completely drafted (100%) implementing regulations of PNB Law

2 Initiative II. Improvement on Performance-based Budgeting to Facilitate Integration of Business Processes in Planning and Budgeting

Objective:

to increase the effectiveness and efficiency of planning and budgeting in the management of state finances

Background:

1. PP no 17/2017 which regulates synchronization of national development planning and budgeting process mandates a money follow program approach in performance-based budgeting.
2. The naming system and definition of performance mentioned in the RPJMN and RKP are different from those mentioned in strategic planning, work plan, and RKA-K/L.
3. PBK instruments need

customization to fit the money follow program.

Breakthroughs:

1. Redesign of aspects of budgeting system, especially those related to program restructuring in the work plan and RKA – K/L.
2. Integration of monitoring and evaluation data into planning and budgeting system, and vice versa
3. Enabling SAKTI to be a single budget system for all work units within ministries/agencies

Success Factors:

1. Internal commitment of the



- Ministry of Finance
2. Change management and intensive information dissemination to ministries/agencies
 3. The quality of national human resources that support performance-based budgeting (Planning-Budgeting, Implementation, and monitoring).
 4. Integrated information technology and communication system

Milestones:

1. Provision of guideline for redesigning the budgeting system, especially program restructuring in the work plan and RKA - K/L
2. The development of SAKTI budget module for all work units in ministries/agencies
3. Improvement on monitoring and evaluation system of budget performance by making the Single Budget Monitoring System a single source of truth within the Ministry

of Finance

Results:

1. A Joint Circular Letter of the Director General of Budget and Deputy for Development Funding No. S-122/MK.2/2020 and B-517/M. PPN/D.8/PP.04.03/05/2020 has been stipulated
2. The Director General of Budget Regulation No. Per-5/AG/2020 has been issued and has been used as a guide for the preparation and review of the RKA-KL Budget Ceiling and Budget Allocation.
3. Performance information, a result of Planning and Budgeting System Redesign, has been used in 2021 K/L and RKA-K/L work plan documents.
4. An evaluation has been carried out on the Planning and Budgeting System Redesign in the 2021 work plan and RKA K/L to refine regulations at the Ministry of Finance and Bappenas.

3 Initiative III. Optimization of Budgeting Policies related to Pension Program Management

Objective:

to design more effective and efficient pension and old-age savings program

Background:

1. The existing pension scheme (pay as you go) has the potential to be burdensome for the state budget:
2. There are budget constraints.
3. Data shows increasing pension spending every year.
4. Management of pension contribution is not at its peak performance.
5. The latest calculation shows that unfunded old age savings bill has reached Rp34 trillion.
6. The ASN Law indicates the need for reform in the management of the civil servant pension program.
7. Law 12 of 1980 allows for overlapping pensions. Some people receive pensions from different positions.
8. Increased life expectancy of Indonesian people.

Breakthroughs:

1. Management of Pension Program that supports fiscal sustainability.
2. The new pension scheme management policy which also regulates managing agency, supporting agency and infrastructure (State Owned Enterprises under the Ministry of Finance).
3. Availability of laws and regulations covering the new pension program.

Success Factors:

1. Draft of implementing regulations of the ASN Law on pension program management.
2. An understanding between the Ministry of Finance, Kemen-PAN RB, Ministry of Home Affairs, BKN and KASN regarding pension management schemes.

Milestones:



1. Newly drafted regulations for pension and Old Age Benefits program.
2. Newly drafted institutional regulations for pension and Old Age Benefits program.

Results:

1. In a limited meeting on 26 June 2018, the President directed: (1) Reform of the civil servant pension program to be implemented in 2020 and through proper stages; (2) The establishment of a new agency, a conversion PT Taspen (Persero) into a BUMN, which is controlled by the Ministry of Finance; (3) A review of local budget conditions related to its ability to pay pension and old-age benefit contribution.
2. A discussion on pension program reform was held between the

Minister of Finance, Menpan RB, and the Minister of Home Affairs on January 13, 2020.

3. Improvements were made to the simulation on the follow-up to the results of discussions between the Minister of Finance, Menpan RB and the Minister of Home Affairs and a report was already submitted to the leadership of the Ministry of Finance to be discussed in the next limited meeting be chaired by the President.
4. The initial PAK was already carried out on the main points of the draft of an implementing regulation on pension and old age benefits.
5. A public hearing on pension program reform was already held to assess fiscal readiness of central and local governments.

4 Initiative IV. Solidifying the Medium-Term Budgeting Framework (KAJM)

Objective:

To improve the accuracy, effectiveness, and efficiency of the draft of Medium-Term State Budget

Background:

1. The need for a solidified and integrated Medium Term Budgeting Framework (KAJM) to enable Performance Based Budgeting through three approaches: MTFF, MTBF, and MTEF/KPJM.
2. KAJM is used to predict the

impact of fiscal policy beyond the annual budget, which has close ties with MTPF

3. There is no integration across MTFF, MTBF, MTEF/KPJM, and MTPF in calculation of KAJM, resulting in difficulties to fully apply Performance Based Budgeting
4. Directives from the Minister of Finance to solidify the synergy of fiscal policy and planning/budgeting across Echelon I units.





5. There is no clear link between KPJM/MTEF and the Indicative Ceiling

Breakthroughs:

Solidification of the Medium-Term Budgeting Framework includes:

1. Study on KAJM Improvement/ Strengthening (2020);
2. Business Process for KAJM in State Budget 2022 (2021)
3. Design of Medium Term Planning and Budgeting Framework in line with Performance Based Budgeting (2022)
4. Use of Indicative Ceiling – based on MTEF in State Budget 2023 (2022)

Success Factors:

1. Leadership commitment to support KAJM that reflects Performance-Based Budgeting;
2. Commitment from the leadership of the Ministry of Finance and Bappenas to synchronize the Planning Framework with the Medium-Term Budgeting
3. Alignment of planning-budgeting regulations;
4. Budget allocation and HR in dedicated units;

5. Support from related units.

Milestones:

1. Review / Policy Brief Completion / solidified KAJM.
2. Business Process Mapping.

Results:

1. A study has been completed and will be presented to the Director General of Budget and Echelon II officials. Among main issues studied are:
 - Discrepancies in how stakeholders perceive KAJM concept
 - There are KAJM components remain unconnected/improperly connected
 - Limited KAJM implementation coverage

The 2020 study only produced a big picture of the problem, gap analysis, and recommendations for improvement in the implementation of KAJM within the Ministry of Finance.

2. A business process that describes the flow of KAJM preparation has been completed for the inter-Echelon I units of the Ministry of Finance and between the Ministry of Finance and Bappenas.

5 Initiative V. Newly drafted Budgeting System Redesign

Objective:

to increase the effectiveness and efficiency of the planning and budgeting stages in the management of State finances.

Background:

1. There are certain State Budget planning and budgeting cycles that are done manually, inefficiently, and not interconnected.
2. The current formulation/method of naming of programs does not reflect the outcomes and execution of tasks and functions of Ministries/Agencies (Echelon I unit -based programs).
3. PP No 17/2017 on synchronization of the national development planning and budgeting process.
4. The need for integration among different application systems for planning

Breakthroughs:

1. Redesign of K/L spending programs (central government spending) and TKDD spending to increase coherence between EU I and to generate massive impact.

2. Integration of budget planning applications to ensure the availability of valid data for analysis, monitoring, and evaluation.
3. Enabling SAKTI to be a single budget system at the Ministry of Finance.

Success Factors:

1. Internal commitment of the Ministry of Finance.
2. Change management and intensive information dissemination to ministries/agencies
3. The quality of national human resources that support performance-based budgeting (Planning-Budgeting, Implementation, and monitoring)
4. Integrated information technology and communication system.

Milestones:

1. The design of a new budgeting system for K/L expenditure programs, intergovernmental



- fiscal transfer, and village fund.
- The use of SAKTI budget module for all work units in ministries/agencies

Results:

- Programs are currently outcome-based, no longer organizational structure-based;
- The number of programs has been significantly reduced;
- The program formulation and Output Detailed Classification have been legally set using a joint

letter from the Ministry of Finance-Bappenas

- The Redesigned Planning and Budgeting System Structure for K/L (programs, activities, KRO, RO) has been reflected in the RKA-K/L Budget Ceiling and Allocation Ceiling 2021;
- SAKTI budget module has been used to complete the 2020 budget revision and the preparation of the 2021 RKA-K/L.



6 Initiative VI. Improvement in human resource capabilities in ministries/agencies, improved DJA's internal capabilities, monitoring and evaluation of bureaucratic reform and encouraged innovation within DJA

Objective:

Improvement in human resource capabilities in ministries/agencies and DJA to upgrade the quality of budgeting and to encourage organizational quality improvement towards agile, effective, and efficient bureaucracy and public services

- Organizing JFAA leveling training for ministries/agencies
- Organizing budget planning training for ministries/agencies (non JFAA)
- Organizing a budget learning center for ministries/agencies to increase their budgeting capabilities

VI.A Improvement in human resource capabilities in ministries/agencies

Background

- The low achievement of ministries/agencies indicates the need for improvement
- Poor ability to prepare budgets in ministries/agencies
- Low level of compliance of ministries/agencies to regulations and systems, including activation of key reform units

Milestones:**Results:**

- DJA in collaboration with the AP Education and Training Center already organized:
 - JFAA Junior leveling training, attended by 8 participants from ministries/agencies and 18 people from DJA (July-September).
 - Two batches of budget-planning training for ministries/agencies (August-September)
- BLC activities, held 6 times



VI.B Improved DJA's internal capabilities

Background

1. Most of DJA's attention remains on compliance-related activities
2. Employees hold a conservative mindset prioritizing compliance with regulations and passing the audit
3. Currently, employees spend 52% of their time on administrative activities, and only 7% on analysis
4. DJA leaders see the importance of shifting organizational focus to a more strategic one
5. Redelegating compliance and administrative tasks to units according to their duties and functions
6. DJA employees need to adopt different skill sets and capabilities to carry out more strategic roles

Milestones:

1. Capacity building for JFAA candidates through inpassing/transfer/delaying
2. Continued JFAA certification program
3. Analysis of the measuring tools used to measure Technical Competency Standards
4. Review on the need to revise working relationship between JFAA and structural officials

Results:

1. Training for new JFAA on 24-26 August 2020
2. Competency test for JFAA level promotion from First to Junior (September – November)
3. Completion of a study of technical competency measuring tools (November)

VI.C Monitoring and evaluation of bureaucratic reform

Background

1. Clean and accountable governance has not been achieved
2. Effective and efficient governance has not been achieved
3. Quality public services have not been achieved.

Milestones:

1. Achievements in eight areas of change as required by assessment indicators
2. Bureaucratic Reform Self-Assessment (PMPRB)
3. Assessment of Bureaucratic Reform by the National Assessment Team/TPN/ KemenPAN-RB
4. Improvement in the area of supervision

Results:

1. Integrity pact signed on January 30
2. Dissemination of information regarding gratification and public complaints (WISE) on 19 February

3. An anti-corruption campaign has been run using e-posters
4. Self-assessment and assessment by Kemenpan RB have been conducted regarding bureaucratic reform within the DJA
5. Monitoring is carried out to ensure compliance with code of ethics
6. World Anti-Corruption Day (Hakordia) at DJA on December 11, 2020. On that day there were activities such as introduction to the Code of Ethics, Gratification Control, Anti-Corruption Quiz, and crossword puzzles.

VI.D Encouraged innovation within DJA

Milestones:

1. Measurable and sustainable Innovation Competition at DJA

2. List of innovation competition results for the year
3. Innovation-implementation assistance
4. Submission of DJA innovation proposals to the ministerial and national levels every year

Results:

1. One of DJA's innovation proposals has been submitted to the ministerial and national levels.
2. The 2020 Innovation Competition was held in November
3. Announcement of winners of the innovation competition (22 December 2020)
4. The launch of new innovations (22 December 2020)
5. The launch of e-book containing results of innovation competition (22 December 2020)

2.4

HIGHLIGHTS

1 Putting the redesign of Planning and Budgeting System into action



To improve the quality of planning and budgeting, it is necessary to reform towards sustainable planning and budgeting. Law No. 17 of 2003 on state finances mandates three budgeting pillars: integrated budgeting, performance-based budgeting, and a medium-term spending framework. Furthermore, state expenditure is also classified into three types of budgets: functional classification, organizational classification, and economic classification or type of expenditure. The three budget pillars and the three budget classifications are jointly applied in the Ministry/Agency Work and Budget Plans (RKA-K/L) and Budget Implementation Documents (DIPA).

One of the biggest challenges in planning and budgeting reform is to include performance-based budgeting which changes the way of budgeting from an input base to an output base. The points that continue to be a challenge to date are how to formulate output, output quality, and the relationship between outputs and outcomes. Budgeting performance measurement is also another issue.

Many breakthroughs have been made to improve the implementation of performance-based budgeting, and the most recent one was the issuance of Government Regulation No. 17 of 2017 concerning the synchronization of the planning and budgeting process for National Development. The government regulation mandates an integrated national development that is based on a Thematic, Holistic, and Integrative approach, considering the territorial or Spatial aspects (THIS), as well as giving money follow program a go. However, after observing and evaluating the implementation of money follow program, several obstacles could be observed,



including:

1. Programs funded by the central government are not in sync with programs targeted in regional expenditures, which results in subpar performance.
2. There are differences between program mentioned in the planning document and in the budgeting document making consolidation difficult.
3. Name of a program or description of program outcome is unclear and too general.
4. It is difficult for the public to understand information on results of performance as mentioned in planning and budgeting documents.
5. Regarding information that is difficult for the public to digest, the ADIK concept is introduced to sharpen the quality of the output formulation. Initially, the ADIK concept was expected to reduce the number of outputs and increase their quality. What happens is the contrary. There are many minor outputs that fail to reflect the actual performance, and some are not final products that are accepted by the community outside ministry/ agency.

These constraints ultimately prompted the redesign of the Planning and Budgeting System, which is expected to address the weaknesses of the reforms that have been rolled out. Specifically, what needs improvement is the formulation of activities and outputs.

Decision to redesign planning and budgeting system of ministries/agencies aims to:

1. Support money follow program.
2. Encourage performance-based budgeting.
3. Enhance the convergence of programs and activities related to THIS initiated by ministries/agencies, thereby reducing the possibility of overlapping.
4. Reduce discrepancies between programs and activities stated in planning document and those mentioned in budgeting document.
5. Present information about planning and budgeting that is easily understood by the public.
6. Encourage ministries/agencies to incorporate value for money in the planning and budgeting processes as well as in their implementation.
7. Streamline the integration of inter-ministerial/institutional (at the central government level) and Central-Regional spending.

8. Increase linkages and alignment between the president's vision and mission, the focus of development as directed by the President, the seven development agendas, as well as the duties and functions of ministries/agencies and regions.
9. Ensure the naming and description of programs, activities, and program outputs reflect actual activities.

Benefits of redesigned planning and budgeting system within the context of national development:

1. A clear and logical description of the program, activities, outputs, and outcomes.
2. Better synergy among Echelon I Work Units towards achievement of goals.
3. More efficient ministry/institution spending.
4. More integrated information technology and systems to support compatible planning and budgeting for national development.
5. A more organized team that allows increased accountability of work units in ministries/agencies.
6. Better linkage and compatibility among the president's vision and mission, the focus of development,

the seven development agendas, and the duties and functions of ministries/ agencies and local governments.

7. Interesting description of programs, activities, and outputs that reflects actual activities.
8. Higher efficiency due to lower overlap among activities and program outputs..

Results of Planning-and-Budgeting-System redesign include:

1. Programs no longer reflect the duties and functions of echelon I units, but rather describe the functions of ministries/agencies. These programs are formulated by the Ministry of Finance and the Ministry of National Development Planning in coordination with the relevant ministries/agencies. After the redesign of Planning and Budgeting System was carried out, the number of programs shrank from the original 428 programs to 102 consisting of 84 specific/technical ministries/ agencies programs and 18 generic/ cross-ministerial/agencies programs.
2. Outcomes reflect the targets to be achieved nationally. Targets formulated for cross-ministerial/institutional programs or across echelon I units will differ according to the tasks and functions of the work units and their contribution to the achievement of target.



3. Description of activities is no longer identical with Echelon II Work Units or vertical work units within a ministry/agency, but rather reflects the activities carried out by the unit to produce outputs that support the achievement of target. There can be activities across Echelon II Work Units within the same Echelon I Work Unit or across Echelon I Work Units within the same ministry/agency.
4. The output of an activity must be attractive, reflect the actual work, and become the end-product of an activity. There are two ways to present outputs: Output Detailed Classification/KRO and Output Details/RO.

Output Detailed Classification (KRO) is a collection of outputs produced

by ministries/agencies. KRO is created by systematically grouping or classifying similar outputs according to sector/field/type. RO is a very specific output produced by a work unit of a ministry/agency, which focuses on a specific issue and/or location and is directly related to the duties and functions of the work unit.

The Directorate of Budget for the Economy and Maritime Affairs managed to become one of the units that contributed to the formulation, preparation, and implementation of Planning-and-Budgeting-System redesign.

2 Granting of awards and/or Imposition of Sanctions related to Budgeting Performance

To ensure alignment across various regulations in budgeting, the government in 2020 revised Presidential Regulation No. 39 of 2012 by issuing Presidential Regulation No. 42 of 2020 concerning granting of awards and/or imposition of sanctions to ministries/agencies and local governments. In the new regulation, reward and punishment also applies to ministries/agencies and local governments. Moreover, objects of assessment include budget performance of ministries/agencies, performance of local governments, acceleration of business licensing, and performance of one-stop service.

To execute this policy, cooperation is carried out between the Ministry of Finance (DJA and DGT) and BKPM to assess ministries/agencies. To assess local governments, the Ministry of Finance (DJPK) works together with BKPM and the Ministry of Home Affairs. There are financial-based rewards and punishments (budget increase/deduction) and non-financial ones (certificate of appreciation, publication, and/or written warning).

Presidential Decree No. 42 of 2020 is expected to encourage ministries/agencies to improve the quality of planning and budgeting and to ensure ease of doing business for a better investment climate.



As a follow-up, DJA drafted minister of finance regulation and other related regulations that deal with very specific details of Presidential Regulation No. 42 of 2020. The Presidential Regulation becomes the legal basis for technical arrangements for granting of awards and imposition of sanctions in 2021 – assessment for which will be based on budget performance and acceleration of business licensing in 2020. The draft of minister of finance regulation will be completed in 2021.

In early 2020 DJA assessed budget performance of all ministries/agencies in 2019 as mandated by the Minister of Finance regulation number 14/PMK.02/2020 regarding the procedure for provision of incentives in 2020 for budget performance in 2019. To conduct the assessment, DJA categorized ministries/agencies based on the size of their ceilings: Large Ceiling is above 10 trillion, Medium Ceiling is between 2.5 trillion to 10 trillion, and Small Ceiling is below 2.5 trillion. The object of the assessment is the score of budget performance and the score of performance indicators of budget implementation.

In accordance with the decree

of minister of finance number 154/KMK.02/2020, the Minister of Finance decides on the ministry/agency receiving incentives and the amount of incentive. The recipients of incentives are the first three ministries/agencies with the highest scores in each category. The following are 10 ministries/agencies with the highest score in each category:

Big Ceiling:

1. Ministry of Law and Human Rights
2. Ministry of Finance
3. Ministry of Health
4. Ministry of Education and Culture
5. Ministry of Agriculture
6. Ministry of Public Works and Public Housing
7. Ministry of Transportation
8. Ministry of Research, Technology and Higher Education
9. Ministry of Social Affairs
10. Ministry of Religion

Medium Ceiling:

1. Ministry of Energy and Mineral Resources
2. Ministry of Foreign Affairs
3. Ministry of Home Affairs
4. Supreme Audit Agency
5. Central Bureau of Statistics
6. Supreme Court
7. Ministry of Communication and

Information

8. Ministry of Environment and Forestry
9. Ministry of Marine Affairs and Fisheries
10. State Intelligence Agency

Small Ceiling:

1. National Nuclear Energy Agency
2. Corruption Eradication Commission
3. Food and Drug Administration
4. Agency for the Assessment and Application of Technology

5. Government Goods/Services Procurement Policy Institute
6. Republic of Indonesia Radio Public Broadcasting Institution
7. Ministry of State Secretariat
8. National Cyber and Crypto Agency
9. State Administration Institute
10. National Institute of Aeronautics and Space



Kita ingin melihat perubahan, anggaran sektor publik yang maju signifikan.

3 Assessment of Maturity Level of Risk Management Implementation (TKPMR)

Referring to the Letter of Assignment of Inspector V, Inspectorate General of the Ministry of Finance Number ST-446/IJ.6/2020 dated November 12, 2020, and according to the annual supervisory work program (PKPT) of Inspectorate V of 2020, a team from Inspectorate V appointed Directorate of Budget for the Economy and Maritime Affairs as an echelon II unit representing DJA to participate in the assessment of the Maturity Level of Risk Management Implementation (TKPMR).

The activity took place in Jakarta for 15 working days starting from November 16 to December 4, 2020, under the supervision of Inspector V. The assessment was carried out in two steps: the first was a review of risk management documents and the second was an assessment of the perceptions of officials/employees responsible for managing risk and of those who were not. There are 4 assessment indicators: (a) Risk awareness culture; (b) Risk management structure; (c) Risk management process; and (d) the results of the implementation of risk management. The weighted scores were grouped into five maturity levels: (1) risk naive (score 0-29.99); (2) risk aware (score 30-54.99); (3) risk defined (score 55-74.99); (4) risk managed (score of 75-89.99);

and (5) risk enabled (score 90-100).

As stated in the minutes of discussion of the results of the Risk Management Maturity Level (TKPMR) assessment, the Directorate of Budget for the Economic and Maritime Sector obtained the following score:

Tabel Hasil Penilaian TKPMR

KOMPONEN PENILAIAN TKPMR	NILAI REVIU DOKUMEN			NILAI PERSEPSI			NILAI AKHIR
	BOBOT	NILAI	NILAI TERTIM BANG	BOBOT	NILAI	NILAI TERTIM BANG	
I. BUDAYA SADAR RISIKO	80%	23,28	18,62	20%	94,72	4,74	23,36
II. STRUKTUR	80%	16,81	13,45	20%	92,76	4,64	18,08
III. PROSES MANAJEMEN RISIKO	80%	20,31	16,25	20%	92,38	4,62	20,87
IV. HASIL PENERAPAN MANAJEMEN RISIKO	80%	20,00	16,00	20%	93,20	4,66	20,66
NILAI AKHIR	80%	80,40	64,32	20%	93,20	18,65	82,97

The table above shows that the risk-owner unit in the Directorate of Budget for the Economy and Maritime Affairs managed to obtain a final score of 82.97 and was at level 4 (Risk Managed), meaning that the Maturity Level of Risk Management Implementation was considered GOOD.



4 Flexible Working Space (FWS) at Directorate General of Budget

2020 is a year that demands agility, adaptability, and attention to new habits to suppress the transmission of the coronavirus. Each individual needs to follow strict health protocols and adhere to new work habits. Before the pandemic, operations at the Ministry of Finance were entirely done by working from office. Now the ministry is adopting a new way of working. Ministry of finance employees can work from

home and adopt Flexible Working Space (FWS) which is based on new thinking about how to work (NTOW) and in line with the values of the Ministry of Finance.

The legal basis for FWS is as follows:

1. Decree of Minister of Finance number 223/KMK.01/2020 concerning Flexible Working Space/FWS at the Ministry of Finance
2. Circular Letter Number SE-33/MK.1/2020 which provides advanced guidance for the Work System and Prevention of the Spread of COVID-19 during the transition period into the new normal practice

Employees who are allowed to undergo FWS must meet the following criteria:

1. Performance Achievement of the previous 1 year is rated GOOD



- 2. NOT currently in the process of being investigated for misconduct, or NOT currently undergoing disciplinary punishment
- 3. CAN WORK independently, be responsible, communicate effectively with superiors and coworkers
- 4. RESPONSIVE to ASSIGNMENTS
- 5. DAILY PERFORMANCE TARGETS are always ACHIEVED

The employees who are prioritized to go on FWS are as follows:

- 1. His/her main task and function is to formulate policies or recommendations, e.g. JFAA
- 2. Does not require direct/face-to-face contact with DJA's internal and external service users
- 3. Doing work that can be done using online facilities

Locations that can be used as a place to undergo FWS include:

- 1. Work units within the Ministry of Finance that have implemented ACTIVITY-BASED WORKPLACE or are appointed as SATELLITE OFFICE
- 2. Home (WFH) or Homebase (WFHb)
- 3. Other locations that have FWS-supporting facilities and do not pose a threat to security, health, safety and reputation of employee

and organization

The FWS application procedure is as follows:

- 1. The application is submitted at <http://oa.kemenkeu.go.id> to the DIRECT SUPERVISOR
- 2. Employee submits the FWS plan which includes LOCATION, DURATION and WORK PLAN
- 3. The direct supervisor approves/rejects while considering the FWS criteria
- 4. Employee prepares Daily Work Plan and reports its execution every day (OA)
- 5. Direct supervisor monitors and evaluates subordinate's performance during FWS
- 6. Results of the evaluation become the basis for CONSIDERATION OF DIRECT SUPERVISOR to AGREE/REJECT the next FWS application

Rights, obligation, and penalty for employees undergoing FWS are as follows:

- 1. Employees who undergo FWS are entitled to salaries, performance allowances, meal allowances and other facilities in accordance with applicable regulations
- 2. Obligation of employee undergoing FWS:
 - To ensure the availability of

supporting facilities, data security, and connection to communication technology networks;

- To complete the daily working hours according to the rules;
 - To maintain focus on achieving employee targets and/or work unit targets;
 - To report daily target achievement in OA (MyTask);
 - To uphold the code of ethics and code of conduct;
 - To follow orders to work in the office when there is a business interest;
 - To communicate intensely with supervisor and co-workers during working hours e.g. to respond to assignments from supervisor no later than 30 minutes (unless there are other assignments/acceptable reasons);
 - To follow ethical guidelines when attending official events virtually (SE-42/MK.1/2020).
3. The penalties that will be imposed in the event of a violation during FWS, are as follows:
- Revocation of FWS permit and prohibition from participating in FWS within a certain period of time;

- o The supervisor can recommend a change in attendance status if an employee is found not to work according to daily working hours (deduction of allowance)
- o Other penalties can be given in accordance with applicable rules when there is a violation of code of ethics or a disciplinary violation

The Directorate General of Budget (DJA) has special provisions regarding FWS which are based on:

- 1. MenPANRB circular letter No. 67/2020 dated 4/9/20 which updated circular letter No. 58/20 regarding the work system of civil servants where in high-risk situations, WFO is max 25% (WFH 75%), moderate-risk is max 50% (WFH). 50%),
- 2. Instruction of the Minister of Home Affairs No. 1/2021 dated 6/1/21 regarding restrictions on activities to break the chain of spread of COVID-19, in which 25% WFO (75% WFH),
- 3. Circular letter 33/MK.1/2020 dated 31/8/20 regarding the work system of the Ministry of Finance during the transition period into the new normal order; in high-risk situations WFO max 15% (WFH 85%),
- 4. The agreement of the COVID-19 working group, that it is possible for



a maximum of 50% of employees to carry out WFO (WFH 50%) due to certain tasks, but this must be reported to the head of the working group (Secretary General)

The number of employees who can undergo FWS is aligned with the need for target achievement and the necessity to break the chain of COVID-19 transmission; the number of employees undergoing FWS may change from time to time as needed.

FWS settings during the Pandemic are as follows:

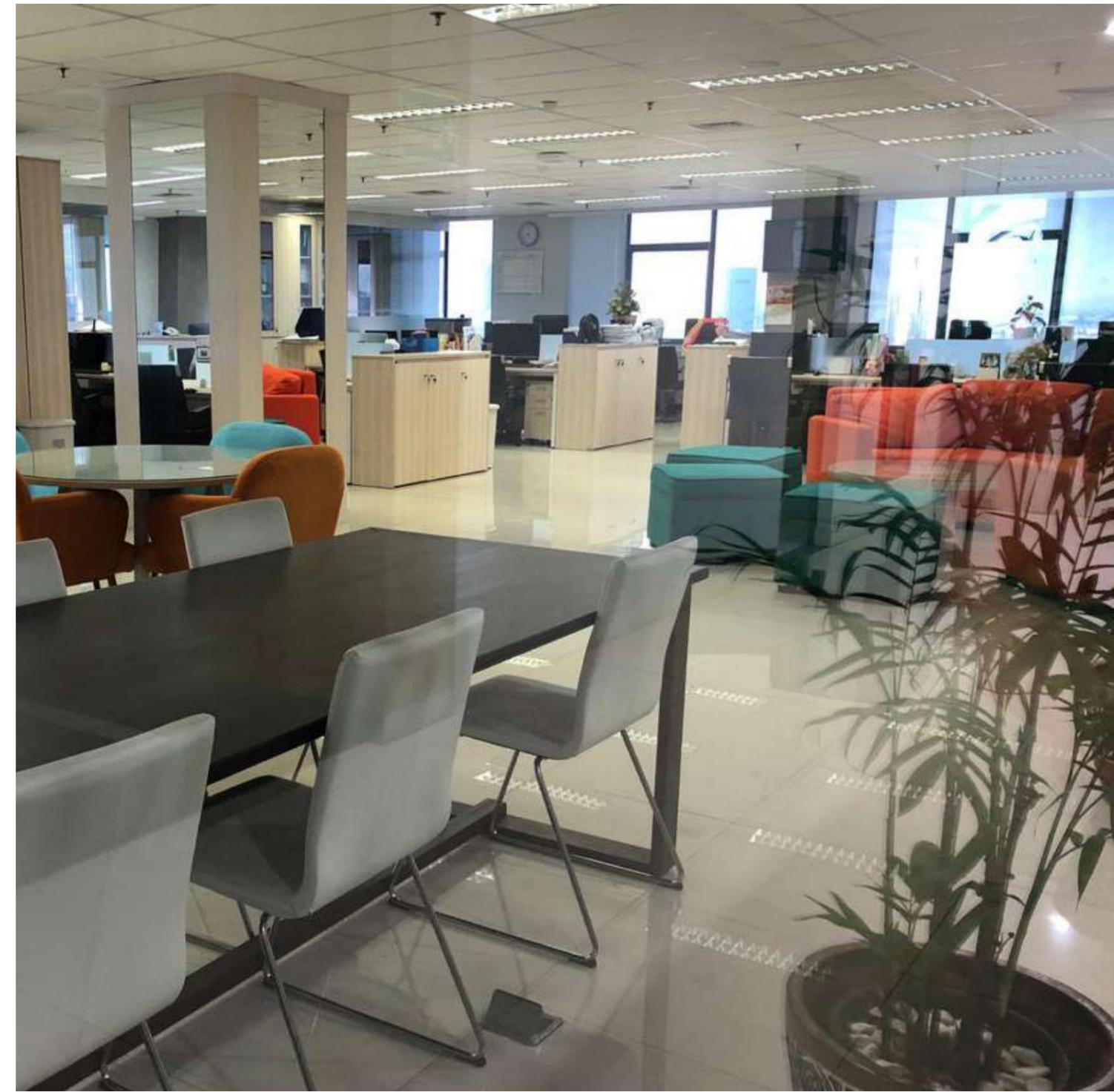
1. Alternative I = on average 42% of employees undergo WFO (351 people, 16-23 people per floor), 58% on WFH
 - Echelon II officials undergo FWS 1 day/week (80% WFO);
 - Echelon III officials undergo FWS 2 days/week (60% WFO)
 - Echelon IV, JF, and executing officials undergo FWS 3 days/week (40% WFO).
2. Alternative II = on average 32% of employees undergo WFO (272 people, 12-23 people per floor), 68% on WFH
 - Echelon II officials undergo FWS 1 day/week (80% WFO);
 - Echelon III officials undergo

- FWS 2 days a week (60% WFO);
- Echelon IV, JF, and executing officials of Dit PAPBN and Dit Abid undergo FWS 3 days/week (40% WFO);
- Echelon IV, JF, and executing officials of Dit. SP, Dit. HPP, Dit. PNPB KL, Dit. PNPB SDA KND, and secretariat undergo FWS a maximum of 4 days/week (20% WFO).

3. Alternative III = on an average of 23% of employees undergo WFO (194 people, 9-13 people per floor), 78% on WFH
 - Echelon II officials undergo FWS 1 day/week (80% WFO);
 - Echelon III officials undergo FWS 2 days a week (60% WFO);
 - Echelon IV, JF, and executing officials undergo FWS 4 days/week (20% WFO)

This number does not include approximately 40 non-civil servants who undergo WFO every day. During the pandemic there are special considerations – in addition to the general criteria – to decide whether an employee needs to undergo FWS: health conditions; age; residence; mode of transportation to the office;

travel time to the office; type of work; availability of WFH-supporting facilities at the residence; Business Continuity Plan (BCP) for each unit; contact with COVID-19 patients; history of travel abroad; breastfeeding employees; and employees who have toddlers.



HUMAN RESOURCE

- ✿ Human Resource Profile
- ✿ Assessment Center
- ✿ Employee Transfer
- ✿ Functional Position
- ✿ Non-Financial Reward
- ✿ Training For Employees





**Talent wins the games,
but Teamwork and
intelligences wins
Championship.**

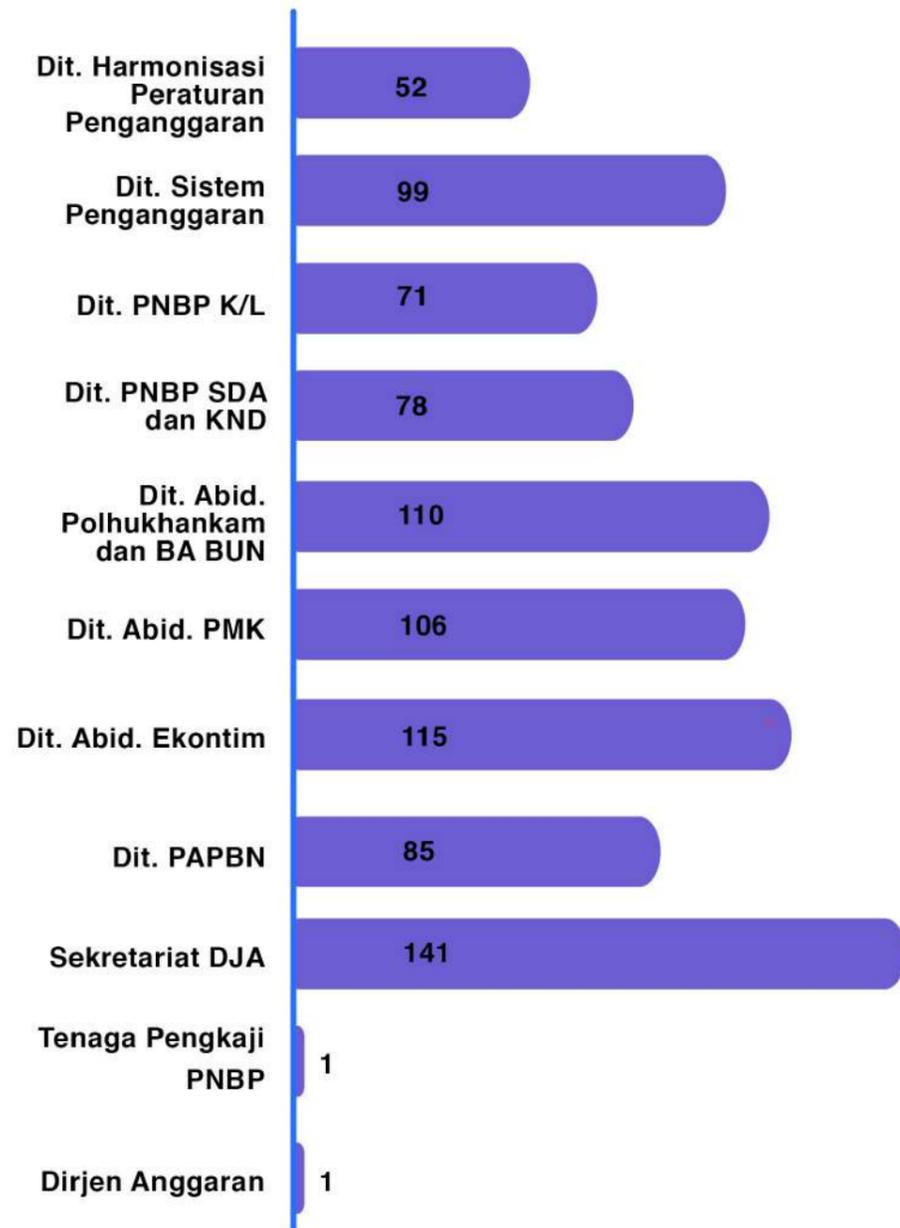
3.1

HUMAN RESOURCE

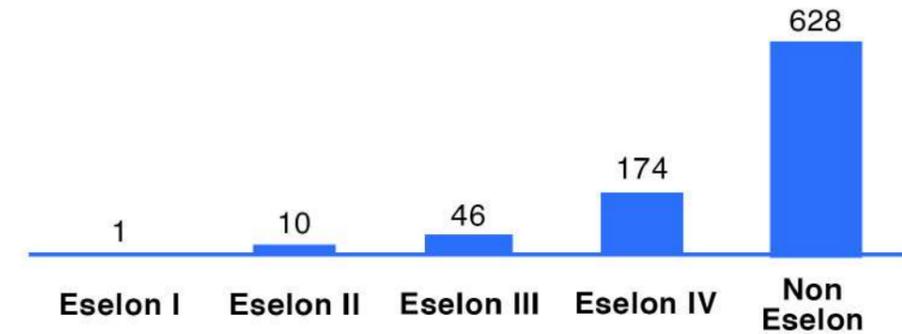
Human resources are a group of productive individuals who drive an organization and become an important asset in achieving organizational goals. HR is a key element of the organization, unlike other resources such as technology, because humans control other elements in the organization. Reliable technology without the active role of humans, will mean nothing. DJA as an organization at central government-level is aware of this and continues to manage HR effectively to support its tasks in the field of budgeting and overseeing the budget towards Indonesia's recovery.

DJA Employee Statistics

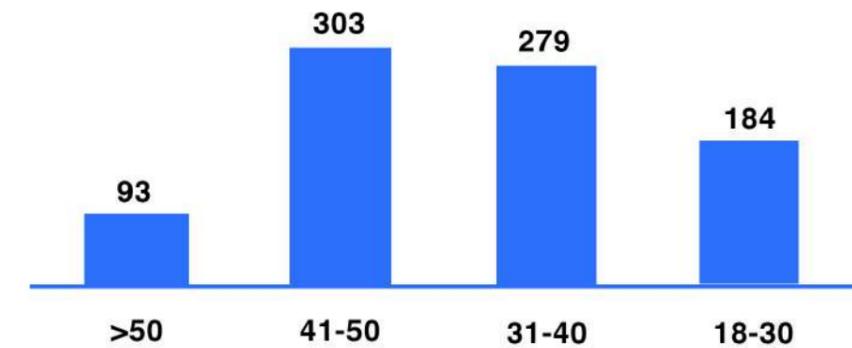
1 Number of Employees by Unit



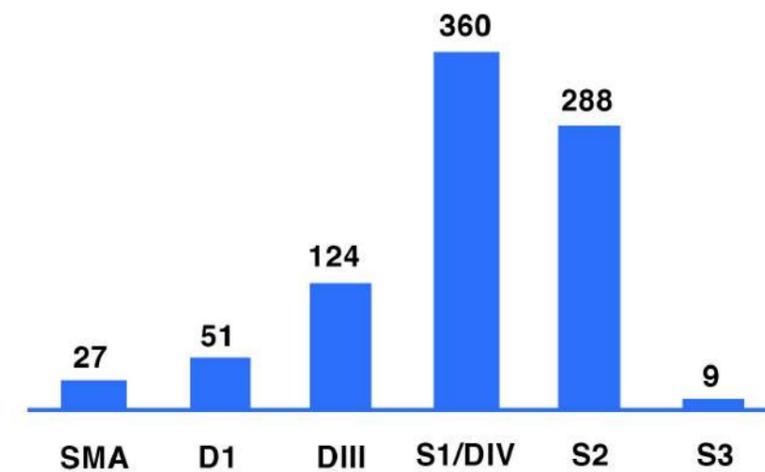
2 Number of Employees by Echelon



3 Number of Employees by Age Group

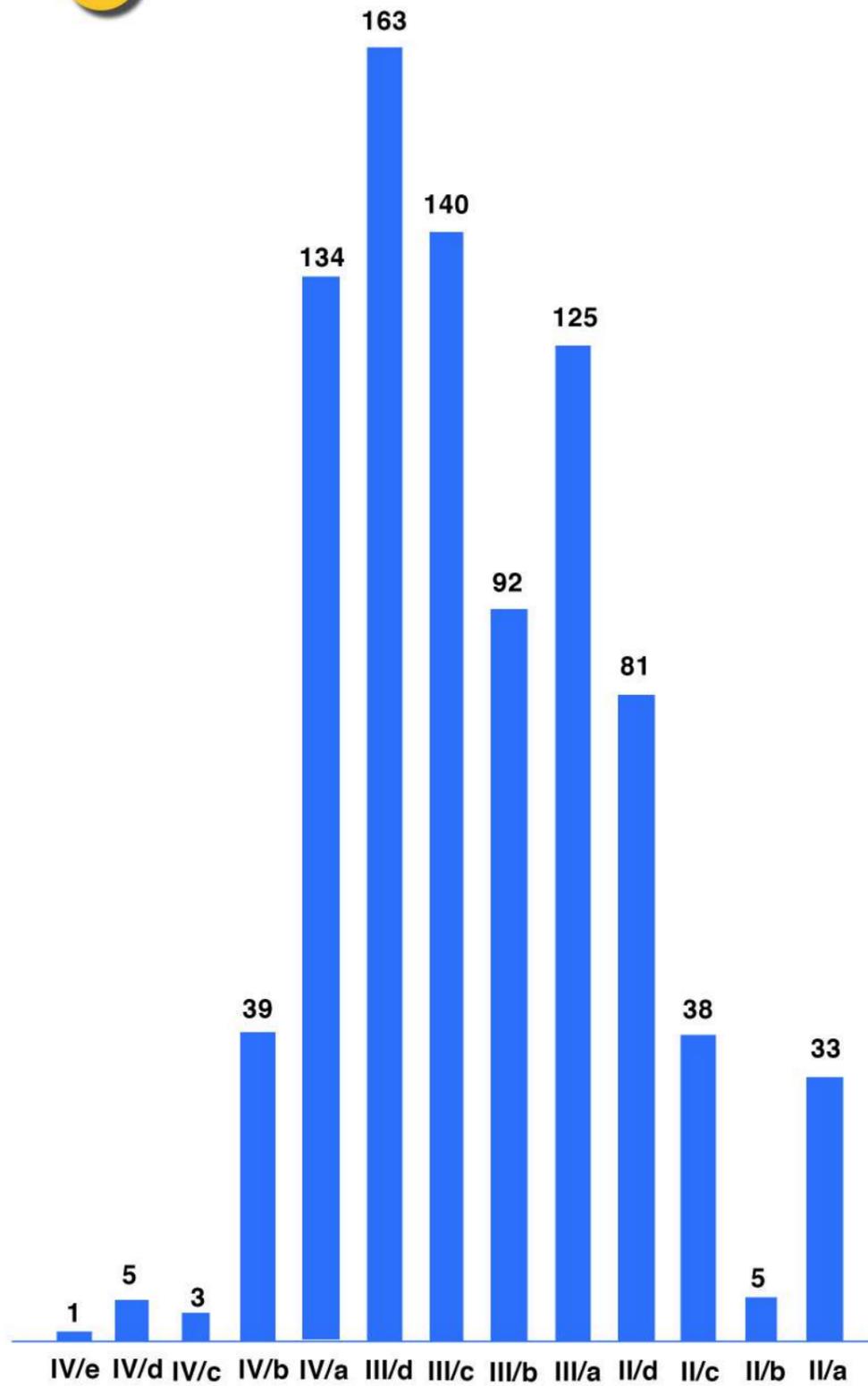


4 Number of Employees by Education Level



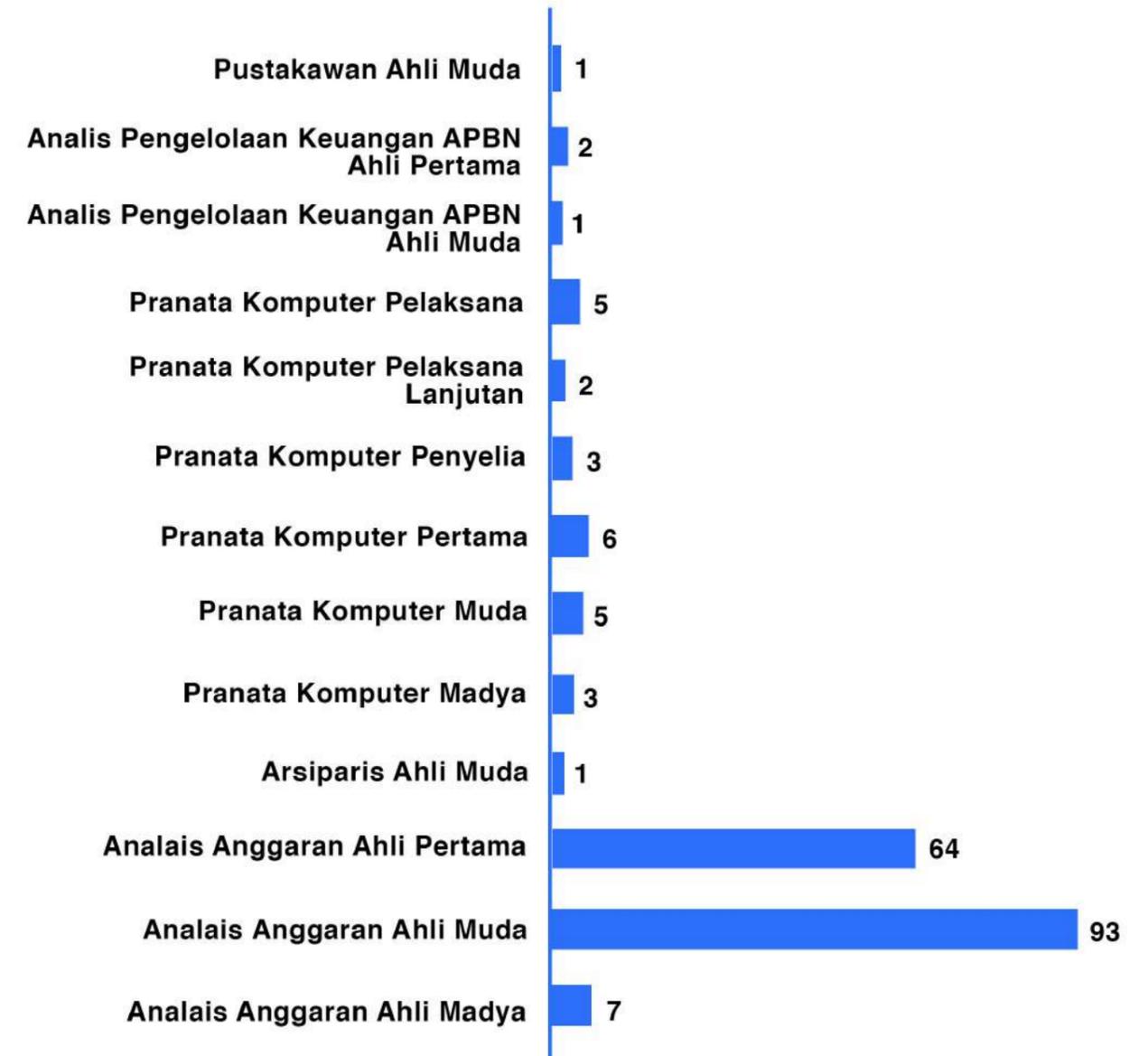
5

Number of Employees by Rank



6

Number of Functional Officers



3.2

ASSESSMENT CENTER

Due to the global pandemic situation, DJA changed the Assessment Center method in 2020 from the usual face-to-face in class (offline) to virtual (online). DJA also organized online Re-Assessments (Online AC) for both Structural and Functional Officials. Re-Assessment for Echelon IV officials and Budget Analyst Officers was organized by DJA and for Echelon II and III Officials by the HR Bureau of the Secretariat General of the Ministry of Finance.

Re-assessment needs to be done because of changes in the competency dictionary. Previously, the dictionary enlisted 23 competencies before being trimmed to 9 competencies (8 managerial competencies and 1 socio-cultural competence) in accordance with the regulation of the Minister of Administrative and Bureaucratic Reform number 38 of 2017. Information regarding the regulation was already presented to all DJA employees in June 2020. In September that year all employees were introduced to online Re-Assessment Center.

DJA also supported Online Group Coaching (OGC) initiated by the Ministry of Finance's HR Bureau. Group Coaching is designed to improve the managerial competence of officials whose Job Person Match (JPM) score is less than 78%. In addition, these officials also underwent a development program in line with their Individual Development Plan (IDP) and attended a coaching program with their respective direct supervisors. The development program has proven to be successful in improving soft competency as indicated by the increase in JPM scores during Re-Assessment.

In addition to the routine Assessment Center, DJA held another Assessment Center to test competencies for JFAA level promotion on 19-20 November 2020. This event was attended by 26 JFAA First Experts, both from DJA and from other ministries/agencies.

The following is the percentage of Echelon II, III, and IV officials who have met the job competency standards compared to the set targets:

No	Level Jabatan	Jumlah Pejabat/ Pegawai	Jumlah yang Memasuki BUP dalam 1 Tahun	Jumlah Pejabat/pegawai yang seharusnya memiliki hasil AC	Jumlah Pejabat/ Pegawai yang sudah AC		Jumlah Pejabat/ Pegawai Sudah AC	Capaian
					JPM \geq 78%	JPM \leq 78%		
	(1)				(2)	(3)	(4)	(5)
1	Eselon II	10	0	10	8	2	10	80,00%
2	Eselon III	46	3	43	42	1	43	97,67%
3	Eselon IV	175	7	168	167	1	168	99,40%
Total Pejabat Struktural		231			217	4	221	98,19%
4	Pejabat Fungsional Pranata Komputer						10	
5	Pejabat Fungsional Analisis Anggaran						77	
6	Pelaksana						134	
Total Fungsional dan Pelaksana							221	

3.3

EMPLOYEE TRANSFER

There were several transfers of personnel in 2020 between echelon I units, between echelon II units, as well as transfers within echelon II units as detailed below:

No	Transfer	Frequency	The number of transferred personnel
1	Echelon II Transfer	1	1
2	Echelon III Transfer	2	12
3	Echelon IV Transfer	2	19
4	Executing Officer	45	220
Total		50	252

3.4

FUNCTIONAL POSITION

In accordance with the Minister of Administrative and Bureaucratic Reform regulation number 42 of 2018 concerning the appointment of civil servants to functional positions through adjustments/inpassing, DJA appointed 77 Budget Analysts (JFAA), 1 Archivist, 1 Librarian, 2 Skilled Computer Administrators, and 3 State Budget Financial Management Analysts. In addition, DJA also appointed 5 Budget Analysts through a job transfer.

3.5

NON-FINANCIAL REWARD

In line with the Decree of the Minister of Finance number KMK 7/KMK.01/2016 concerning awards for Civil Servants within the Ministry of Finance, DJA held several activities to present non-financial awards to civil servants within DJA, as follows:

1 Exemplary Employee

Exemplary employee is an award given to a civil servant who serves as an executing officer or a functional officer equivalent to executing position, who demonstrates a very high level of discipline regarding punctuality and meets the criteria set by the Ministry of Finance.

Each echelon II unit selected its employees based on performance scores (NKP) and voting. Of 9 people who were selected to represent echelon II units, the 2020 DJA award committee named Eko Pandu Pranoto, an employee of Directorate of PNBPN SDA & KND, an Exemplary Employee. Furthermore, the Secretary General of the Ministry of Finance acting as the Chairperson of Award Committee made Eko Pandu Pranoto one of exemplary employees of the Ministry of Finance.

2 Outstanding Employee

Outstanding Employee is an award given to a civil servant within the Ministry of Finance, praised for outstanding achievement at national or international level that makes Ministry of Finance or the Republic of Indonesia proud.

The DJA Awards Committee selected candidates based on their performance score and the impact of their achievement on the organization. After the selection process, 3 people with the highest scores were nominated for outstanding employee award:

No	Name/NIP	Achievement
1	Didik Setiawan	Inovator BiMA (<i>Budget in Mobile Application</i>)
2	Farid Hariyanto	Inovator Informasi Penerimaan SDA Migas (<i>TEMAN MIG@s</i>)
3	Kusnanda Imam Zarwani	Inovator Aplikasi Manajemen Talenta DJA

After a selection process at the Ministry of Finance level, Didik Setiawan, the innovator of Budget in Mobile Application (BiMA), was named the outstanding employee 2020.

3 The Best Employee

The Best Employee is an award given to employees who demonstrate responsibility for their duties, ability to work together, initiative in the workplace, compliance with regulations, and good attitude/behavior.

Each echelon II unit proposed one candidate for the best employee title from among their executing, echelon IV, and functional officers. The winners for each category, after going through selection and voting process, are as follows:

1. The best employee in the category of Echelon IV/equivalent functional officer
 - Budi Satyanto from the DJA Secretariat; and
 - Dody Triwibowo from Dit. Budgeting System.
2. The best employee in the category of executing/equivalent functional officer
 - Muskin Asikin from Dit. Abid. Ekontim; and
 - Eri Agustriana from Dit. Abid. Polhukhankam & BA BUN.



4 Dedicated Employee

Dedicated Employee is an award for employees who are approaching retirement age, who have shown high dedication to the organization, perform well, and should be role models for younger employees.

After the administrative selection process, performance score assessment, and opinion polls from all DJA employees, of the six people who were nominated as dedicated employees, the winners of the 2020 Dedicated Employees are:

1. Harsono from Dit. Abid. Ekontim; and
2. Ani Rachmi from Dit. Abid. PNBP SDA & KND.



5 Inspirational Employees during COVID-19 Pandemic

The pandemic caused by the coronavirus outbreak since March 2020 has changed the way we work and requires organizations and all employees to adapt. During this pandemic, there are inspiring employees who have contributed greatly to the organization. Therefore, the Minister of Finance gave the Inspirational Employee Award during the COVID-19 Pandemic to three DJA Secretariat employees: Nurhadi, Ferdiansyah, and Anom Kurniawan.

6 Satya Lencana Award

The Satya Lencana Award is given to civil servants who have served for 10, 20, or 30 years continuously, demonstrating skills, discipline, loyalty, and dedication so that they become exemplary for other employees.

In 2020, as many as 28 Satya Lencana Karya Satya awards have been given to civil servants within DJA with the following details:

1. Nineteen people received the Satya Lencana Karya Satya Award for 10 years of service;
2. Four people received Satya Lencana Karya Satya Award for 20 years of service; and
3. Five people received Satya Lencana Karya Satya Award for 30 years of service.

3.6

TRAINING FOR EMPLOYEES

The Covid-19 pandemic has brought about major changes in employee development programs. Since March 2020, the employee development program has been running remotely using e-learning facilities on the Ministry of Finance Learning Center (KLC) application. E-learning employee development allows employees to learn anytime and anywhere. The e-learning consists of mandatory e-learning that must be attended by all employees; special e-learning that is scheduled, and attendance is based on the results of the learning needs analysis; and open access e-learning that is open to all employees. There are more than 100 open access E-learning modules and in 2020 they were accessed 4554 times.

The following are the training sessions in which DJA employees participated in 2020. Some of the sessions were self-managed and others in collaboration with the Financial Education and Training Agency (BPPK), or other parties.

1 Sharing Session

No.	Topics	Sessions	Participants
1	<i>“Financial Management: Planning for the Big Day”</i>	1	49
2	<i>“Clear Thought, Clear Heart: Resolution 2021”</i>	1	178
3	<i>“Coaching: The Art of Empowerment”</i>	1	380

2 Internalisation

No.	Topics	Session	Participants
1	Technical Guidance on Non-Tax Revenue Management	1	3
2	<i>Focus Group Discussion on the development of the Medium Term Budgeting Framework (KAJM)</i>	1	28

No.	Topics	Session	Participants
3	Technical training to strengthen the capability of the Directorate of State Budget Preparation in preparing for budgeting-system redesign	1	82
4	Technical training on the implementation of Budgeting-System Redesign: KRO and RO	1	175

3 Technical Training in Budgeting

These various training sessions were carried out in collaboration with the Budget and Treasury Education and Training Center, BPPK and other parties.

No.	Topics	Sessions	Participants
1	E-Learning: Fundamentals of State Budget Preparation	1	199
2	E-Learning: Supervisory Board of General Service Body (BLU) Batch I - 2020	1	5
3	E-learning: Payment Warrant Officer (PPSPM)	1	1

No.	Topics	Sessions	Participants
4	E-Learning: Introduction to JFAA Training	2	93
5	E-Learning: Gender-responsive Planning and Budgeting	1	10
6	E-Learning: Procedure for compensating state losses applicable to non-treasury civil servants at managerial level	1	4
7	E-Learning: Procedure for compensating state losses applicable to non-treasury civil servants at staff level	1	12
8	Fiscal Risk Analysis Training by Economic Growth Support Activity USAID	1	20
9	Cost-Benefit Analysis (CBA) training by Economic Growth Support Activity USAID	1	20
10	Training in Quantitative Methods: Basic Budgeting Studies Batch I	2	18



No.	Topics	Sessions	Participants
11	Training in Quantitative Methods: Advanced Budgeting Studies Batch I	1	17
12	Goods and Service Procurement Training: Procurement of State Buildings	1	1
13	Basic Substantive Training on Budgeting	1	41
14	Distant Training: JFAA Junior Expert training	1	19
15	Training of Trainers SAKTI website Budgeting Module	2	214

4 Soft and Hard Competency Training

Soft-competency training was carried out in collaboration with the Human Resources Development Training Center, BPPK. Meanwhile, hard-competency improvement training (in non-budgeting) was done in collaboration with the General Finance Education and Training Center, the State Wealth and Financial Balance Training Center, and in collaboration with third parties.

No.	Topics	Sessions	Participants
1	E-Learning: Basics of Macroeconomics – Concept and Policies	1	2
2	E-Learning: Technical guidance on gratification control	1	10
3	E-Learning: Cross Function of State Financial Management	7	194
4	E-Learning: Basics of Public Relations	2	2
5	E-Learning: Information Security Awareness	6	858
6	E-Learning: Code of Ethics and Code of Conduct	5	69
7	E-Learning: Mechanism to determine positions and ranks for executing officers within the Ministry of Finance	1	9
8	E-Learning: Multimedia and Graphic Design	1	3



No.	Topics	Sessions	Participants
9	E-Learning: Basics of HR management training	1	1
10	E-Learning: Training to improve technical competence in the field of work (PKTBT) for pre-civil servants	1	20
11	E-Learning: Understanding a company's financial statements	2	9
12	E-Learning: An Introduction to Risk Management	3	6
13	E-Learning: Bureaucratic Reform and Institutional Transformation Program (RBTK)	2	41
14	E-Learning: Article writing techniques	1	4
15	Executive Training Sharing Session: Digital Transformation in Government 2020	1	1
16	Executive Training Sharing Session: "Islamic Finance Leadership Program" and "Program on Negotiation"	1	40
17	Executive Training Sharing Session: Leading For Organizational Impact 2020	1	1
18	GDLN Seminar Series: Public Sector Innovations for Sustainable Development 2020	1	3
19	Knowledge Sharing Creating Collaborative Solutions: Innovations in Governance	1	45
20	Knowledge Sharing Executive Training: Leading with Psychological Intelligence	1	9
21	Microlearning: Data Processing and Report Visualization	3	25
22	Online Academy Digital Talent Scholarship 2020	2	15

No.	Topics	Sessions	Participants
23	Open Class: Realizing Data Driven Governance 2020	1	2
24	Open Class: Coaching to achieve HR competitive advantage	1	2
25	Open Class: The role of government appraisers in compiling reports on the fiscal potential of natural resources	1	1
26	E-Learning: Workload Analysis Training	1	2
27	E-Learning: Job Analysis Training	1	1
28	Training in Anti Money Laundering and Asset Tracing	1	2
29	Training in Java Programming Language (applied in SAKTI)	1	5
30	Coaching training for leaders	1	1
31	Communication skills training	4	5
32	Basic training for pre-civil servant of the Ministry of Finance	1	20
33	Data analytics specialist training	1	2



No.	Topics	Sessions	Participants
34	Effective negotiation skills training	3	3
35	Excellent Frontliner training	1	1
36	Basic training in Islamic Finance	1	6
37	Remote training: Basic Macroeconomic Theory	1	2
38	Remote training: Basic financial statement analysis	1	3
39	Remote training: Business English	2	4
40	Remote training: Data Driven and Decision Making	1	3
41	Remote training: Basic Econometrics	1	4
42	Remote training: Archive	1	1
43	Remote training: Public Relations	1	1
44	Remote training: Regular risk management	3	4

No.	Topics	Sessions	Participants
45	Remote training: Data processing and report visualization	3	5
46	Remote training: Preparing for retirement	3	8
47	Remote training: Official Manuscript	3	4
48	Training in journalism	1	2
49	Training in basic public policy	1	3
50	Training in legal drafting	1	3
51	Training in writing for mass media	1	4
52	Training in the Handling DJP-DJBC cases Batch I (Blended Learning)	4	7
53	Training in Performance Management	1	2
54	Remote training: Introduction to Susenas Data Processing Phase I	1	22
55	Training in interpersonal skills for professional leaders (remote training) Batch I	2	8

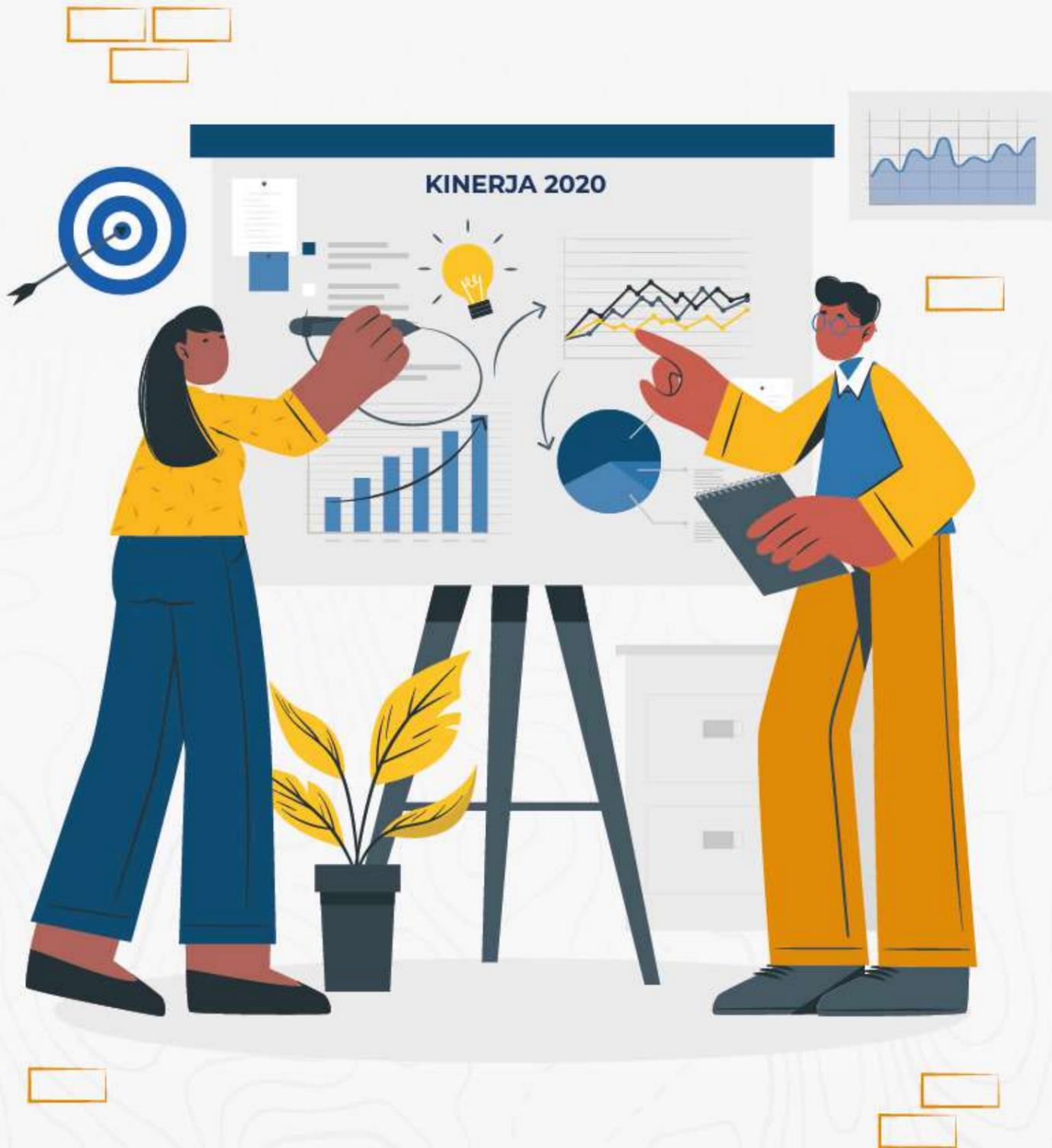


No.	Topics	Sessions	Participants
56	Training in managerial and socio-cultural competencies for administrator officers	1	1
57	Training in managerial and socio-cultural competencies for executing officers (E-Learning at home unit)	7	418
58	Training in public speaking for professional leaders	5	29
59	Remote training: Graphic design and multimedia	2	2
60	Remote training: Advanced econometrics (Susenas data)	1	2
61	Remote training: Design of technical competency standards for different positions	1	2
62	Remote training: Project management	1	1
63	Webinar on Flexible Working Space for administrators	4	45



Jadilah orang yang berkarakter, tidak hanya pintar di kepala, namun bersih di hati dan jaga sikap.





BUDGET PERFORMANCE PROFILE

- ✿ Budget Transparency
- ✿ Reports Of BA BUN
- ✿ Budgeting Regulations
- ✿ Regulations In The Field Of Non-Tax Revenue
- ✿ Alignment Of Regulations



BUDGET TRANSPARENCY

1 Revision to 2020 State Budget amidst the Pandemic

The state budget has proven to be a useful fiscal instrument in handling the COVID-19 outbreak that began at the end of the first quarter of 2020. The government took extraordinary actions that had never been done before, to overcome impact of the pandemic that already affected various sectors. Among the pressing urgencies that require extraordinary actions are (1) a significant increase in the spread of the COVID-19 in Indonesia, (2) a decrease in people's purchasing power and consumption, (3) a

significant disruption to business activities, ranging from a reduction to cessation of business activities, (4) decline and delay in investment, (5) disruption to financial sector, including depreciation of rupiah as well as increase in non-performing loans and insolvency, and (6) decline in exports and imports due to disrupted global supply chains and falling commodity prices. These conditions indicate the urgency that compels extraordinary action. The government, referring to article 22 paragraph (1) of the 1945 Constitution and the Constitutional Court Decision

Number 138/PUU-VII/2009, issued regulation number 1 of 2020 on 12 May 2020. The regulation concerns state financial policies and financial system stability to deal with the coronavirus (COVID-19) epidemic and/or to ward off threats that endanger the national economy and/or financial system stability. Through the Plenary Session on May 12, 2020, the House of Representatives of the Republic of Indonesia agreed and ratified the regulation into Law Number 2 of 2020.

Law Number 2 of 2020 contains two main regulatory points: fiscal policy and financial sector policy. Fiscal policy mainly covers (1) revision to the state budget deficit limit, (2) the use of alternative budget funding sources, (3) adjustments to mandatory spending and a shift in the focus of central and regional budgets, (4) issuance of state securities and loans to finance additional deficits, (5) tax incentives and facilities, and (6) national economic recovery program for sustainable real and financial sectors. Furthermore, financial sector policy regulates (1) expansion of the authority of the Financial System Stability Committee (KSSK) and the scope of KSSK meetings, (2) expansion of the authority of Bank Indonesia (BI), which

allows BI to purchase long-term National Securities (SBN) in primary market to facilitate the control of COVID-19, (3) strengthening the authority of the Financial Services Authority (OJK) and the Deposit Insurance Corporation (LPS) to prevent risks that could potentially harm the financial system and to protect banking customers, and (4) strengthening the government's authority in handling banking and financial system problems due to crisis related to the COVID-19 pandemic.

To deal with the crisis due to the outbreak of COVID-19, the government responded quickly by designing a fiscal strategy that prioritizes health care support and expansion of the social safety net to maintain people's purchasing power and support business and industry. The government provided fiscal stimulus in several stages. First, the government distributed stimulus in the first quarter of 2020 to strengthen domestic economy. The government accelerated spending, promoted labor-intensive programs, and provided spending stimulus through distribution of basic food cards, expansion of housing interest subsidies, incentives for tourism sector, and provision of pre-employment cards. Next, the government provided a tax stimulus to maintain



people's purchasing power and facilitate export and import. Given that the pandemic already caused health, social, economic, and financial crises, the government in the second quarter of 2020 continued to provide stimulus by prioritizing budget for health, social safety net, business support, and economic recovery. Considering macro-fiscal conditions and the choice of strategy, more funding was needed resulting in a widening deficit to more than 3 percent of GDP.

These fiscal strategies are among the points mentioned in Presidential Regulation number 54 of 2020 which addresses adjustment to target and ceiling of the state budget after considering macro-fiscal conditions, COVID-19 response priorities, economic recovery, and refocusing measures, which results in a widening deficit to 5.07 percent of GDP. In the Presidential Regulation Number 54 of 2020, it is estimated that state revenues will fall to Rp. 1,760.9 trillion in anticipation to the economic slowdown and provision of tax incentives. Meanwhile, state spending is projected to soar to IDR 2,613.8 trillion because of the need to control COVID-19 and countercyclical policies to recover national economy.

Fiscal strategy was implemented comprehensively through refocusing, budget reallocation, and provision of fiscal stimulus.

Refocusing was carried out on expenditures not directly related to the COVID-19 response, such as business trips, meeting costs, including holiday allowances (THR) for state officials and echelon I and II officials. The reallocated funds and stimulus were prioritized to control the impact of COVID-19. The health budget was prioritized for provision of incentives for central and regional medical personnel as well as the procurement of personal protective gears, test kits, and medicines related to the COVID-19 response. Furthermore, the social safety net supported by business/industry was already part of the national economic recovery program.

However, economic growth in the first quarter was merely 2.97 percent indicating that the COVID-19 crisis had a deeper impact on the economy than originally estimated. In addition, large-scale social restrictions in mid-April to the end of May resulted in a curtailment of economic activity. It brought about a more severe contraction, hinting

at state revenue taking a deeper plunge than originally estimated. On the other hand, the government needed to allocate more money to increase economic stimulus. These factors became the basis for the Government to revise Presidential Regulation Number 54 of 2020 into Presidential Regulation Number 72 of 2020 which was signed by the President on June 24, 2020. The government already consulted with the House of Representatives in making amendment to the 2020 State Budget.

Coordination with law enforcement officials has been carried out by the government to uphold good governance and active coordination with relevant stakeholders has also been carried out to accelerate national economic recovery. These steps are stated in Government Regulation Number 23 of 2020 on national economic recovery program that supports state financial policies for handling the COVID-19 pandemic and/or facing threats that endanger the national economy and/or financial system stability and national economic safety. This regulation, apart from being a legal basis for the government, also provides

positive assurance to the market that the government is reviving the economy, which was hit hard by the COVID-19 outbreak in the first semester.

Due to the capricious development of COVID-19, the government continued to modify its COVID-19 policies. These policies are listed in Presidential Regulation 72 of 2020 – improvement to Presidential Regulation 54 of 2020 – focusing on: (1) interventions to support health management through various COVID-19 response programs and activities, and (2) budget support for the National Economic Recovery policy (PEN) which consists of social protection, business incentives, MSME support, corporate financing, as well as sectoral ministries/agencies and local governments.

The National Economic Recovery Policy (PEN) covers programs designed to increase public consumption and support business recovery. Fiscal support is provided through comprehensive fiscal instruments: state revenue and expenditure, as well as budget financing. The budget financing scheme is carried out by means of state capital participation, placement of funds, government investment, and guarantees. The policy is carried out by upholding the



principles of social justice, maximized benefits for the prosperity of the people, support for entrepreneurs, avoidance of moral hazard, and cost-risk sharing among stakeholders according to their respective duties and authorities. In addition, it is also necessary to pay attention to the general principles of making a good policy: prudence, good governance, transparency, acceleration, fairness, and accountability. Recovery also aims to restore the previous rate of poverty and unemployment already significantly reduced in the last five years.

The expansionary policy pushed the deficit to run at 6.34 percent of GDP as outlined in Presidential Regulation No. 72 of 2020. The Presidential Regulation also lowers state revenue target to Rp1,699.9 trillion, among

others, to expand tax incentives to sectors related to national economic recovery, and increases state spending limit to Rp2,739.2 trillion, especially to improve quality of national economic recovery programs. In formulating the policy, the government considers the medium-term target to ensure that achievement can return to below 3 percent of GDP in 2023 in line with increasing economic activity in the coming years.

2 Actual Budget Spending 2020 (LKPP unaudited)

How the 2020 State Budget was spent indicates that the government took steps to support the pace of the economy amidst the decline in people's purchasing power and economic growth. Based on data from the Unaudited Central Government Financial Statements (LKPP) in 2020, the impact of the global weakening on government policies is that the deficit until the end of 2019 ran at Rp. 945.77 trillion or 6.13 percent of GDP. The government was able to slightly reduce the deficit from the initial projection of 6.34 percent. The gap in the 2020 budget has exceeded the limit set in the State Finance Law, which is 3 percent.

To close the gap in the budget and to fund the PEN program, the government manages financing in a prudent and measurable manner, and by building synergies with Bank

Indonesia. Budget financing in 2020 reached Rp. 1,191.48 trillion or 114.65 percent of the target stated in Presidential Regulation 72 of 2020. The financing came from: (i) debt of Rp. 1,227.81 trillion, (ii) investment financing of Rp. 124.65 trillion, (iii) receipts from loans of Rp20.97 trillion, (iv) guarantee obligations of Rp3.59 trillion, and (v) other financing of Rp70.94 trillion.

State revenue and grants in 2020 reached Rp1,647.77 trillion, contracting by 15.96 percent compared to the same period the previous year, or 96.93 percent of the target set in Presidential Regulation 72 of 2020. Contractions occurred in all components of state revenue except in receipts from grants and revenue collected by General Service Bodies that grew positively amidst the economic slowdown due to the pandemic.



Revenue from taxes in 2020 experienced a negative growth of 16.88 percent to reach Rp1,285.14 trillion. Pressure on tax revenues was caused by the economic downturn caused by (i) COVID-19 pandemic, (ii) measures to stop the spread of the coronavirus such as large-scale social restrictions and working/schooling from home (WFH/SFH), and (iii) countercyclical fiscal policy allowing tax incentives to maintain economic stability and encourage economic recovery.

Revenue from excise, however, experienced growth amid the crisis. Revenue from excise duty on tobacco products (CHT) and ethyl alcohol (EA) increased compared to the same period last year. Meanwhile, income from international trade taxes decreased due to a decrease in Import Duties (BM) and an increase in Export Duties (BK). Although export duties in 2020 contributed positively to growth, the increase in export-import activity in June – based on Indonesia's Trade Balance – failed to change the downward trend of export-import activities. Revenue from import duties was under pressure since the beginning of the year, as evidenced by the receding inflow of imported goods.

Revenues generated from non-tax sources (PNBP) in 2020 was Rp. 343.86 trillion, decreasing by 15.93 percent compared to 2019. However, in terms of performance, the government managed to collect more non-tax revenue in 2020, which was 116.90 percent of the target set out in Presidential Regulation 72 of 2020. This considerable achievement was mainly driven by prices of commodities which were higher than the assumptions set, and the unexpected extra revenue from export levies collected by the Palm Oil General Service Body. On the other hand, non-tax revenue from other sources showed a decline. Revenue from natural resources was Rp. 58.29 trillion or 37.63 percent, Revenue from Separated State Assets (KND) is Rp. 14.65 trillion or 18.14 percent, and other sources was Rp. 12.66 trillion or 10.17 percent. The decrease in revenue from natural resources was due to reduced revenues from oil which was Rp39.38 trillion and a decrease in the contribution of mineral and coal production. On the other hand, there was an increase in contribution from gold, silver, nickel, and several other mining commodities.

The actual state expenditure in 2020 grew 12.31 percent compared to the

same period the previous year. State expenditures in 2020 ran at Rp. 2,593.53 trillion or 94.68 percent of the budget limit set in Presidential Regulation 72 of 2020. The expenditure consisted of central government expenditure amounting to Rp. 1,831.00 trillion and intergovernmental fiscal transfer, including village funds, amounting to Rp. Rp762.53 trillion. Budget refocusing and reallocation were applied to expenditures not directly related to the COVID-19 response. Furthermore, the money from the reallocation and refocusing was used to support the COVID-19 response and economic recovery, and it was also allocated for the health sector, social protection, sectoral ministries/agencies, and regional governments as well as support for MSMEs.

3 Drafting State Budget 2021

In addition to executing the 2020 State Budget, the government that year drafted the State Budget for the 2021 fiscal year. The government in August 2020 submitted the draft of 2021 State Budget which was then discussed with the House of Representatives and approved to be the 2021 State Budget in October 2020. The theme of the 2021 State Budget is fiscal policy that “Accelerates Economic Recovery and Strengthens Reforms.” The government prepared the 2021 State Budget while considering the estimated 2020 budget expenditures and the latest estimates of economic conditions. The macroeconomic assumptions underlying the 2021 state budget are: (1) economic growth of 5 percent; (2) inflation of 3 percent; (3) the exchange rate of the rupiah against the US dollar is Rp. 14,600 per US dollar; (4) 10-Year SBN interest rate of 7.29 percent; (5) Indonesian

crude oil price of USD 45 per barrel; (6) Indonesia’s oil lifting of 705 thousand barrels/day; and (7) lifting gas equivalent to 1,007 thousand barrels of oil per day. Furthermore, the Farmer’s Exchange Rate is projected to be between 102-104 and the Fisherman’s Exchange Rate between 102-104.

Amidst the ongoing COVID-19 pandemic, efforts continue to be made to collect more state revenues and to get more bang for the buck. “State revenue must continue to support economic recovery, but measurable tax incentives must still be provided as a basis for economic acceleration. State revenue is expected to reach Rp1,743.6 trillion, an increase of 2.57 percent from the 2020 State Budget target. It is projected that revenue from taxes increases to Rp1,444.5 trillion or 2.85 percent higher

than the target in 2020.

On the other hand, non-tax revenues are set to reach IDR 298.2 trillion, a 1.39 percent hike from 2020 target. Taxes remain the main revenue generator for the state, which contribute 82.85 percent of total state revenue.

Furthermore, the budget for 2021 is set at IDR 2,750.0 trillion, an increase of 0.39 percent from the 2020 state budget ceiling (Presidential Regulation 72/2020). The state expenditures consist of central government expenditures of Rp. 1,954.5 trillion – which includes the budget for ministry/agency expenditures of Rp. 1,032.0 trillion and

non-ministry/agency expenditures of Rp. 922.6 trillion – as well as the budget for intergovernmental fiscal transfer and village fund of IDR 795.5 trillion.

The deficit in 2021 State Budget is planned to run at Rp. 1,006,4 trillion or 5.7 percent of GDP. This projection is lower than the deficit in the 2020 State Budget which is 6.34 percent of GDP. The 2021 deficit will be financed from various sources in accordance with the laws and regulations.

POSTUR APBN 2020 DAN 2021

(dalam triliun rupiah)

URAIAN	2021		2020
	RAPBN	APBN	Perpres 72/2020
A. PENDAPATAN NEGARA	1.776,4	1.743,6	1.699,9
I. PENDAPATAN DALAM NEGERI	1.775,5	1.742,7	1.698,6
1. PENERIMAAN NEGARA	1.481,9	1.444,5	1.404,5
2. PENERIMAAN NEGARA BUKAN PAJAK	293,5	295,2	294,1
II. PENERIMAAN HIBAH	0,9	0,9	1,3
B. BELANJA NEGARA	2.747,5	2.750,0	2.739,0
I. BELANJA PEMERINTAH PUSAT	1.951,3	1.954,5	1.975,2
1. Belanja K/L	1.029,9	1.032,0	836,4
2. Belanja Non K/L	921,4	922,6	1.138,9
II. TRANSFER KE DAERAH DAN DANA DESA	796,3	795,5	763,9
1. Transfer ke Daerah	724,3	723,5	692,7
2. Dana Desa	72,0	72,0	71,2
C. KESEIMBANGAN PRIMER	(597,9)	(633,1)	(700,4)
D. SURPLUS/(DEFISIT) ANGGARAN (A-B)	(971,2)	(1.006,4)	(1.039,2)
% Surplus/(Defisit) Anggaran terhadap PDB	(5,50)	(5,70)	(6,34)
E. PEMBIAYAAN ANGGARAN	971,2	1.006,4	1.039,2



Pengelolaan anggaran yang dilakukan dengan baik bukan hanya menunjukkan kualitas ekonomi yang baik saja, namun hal ini juga menunjukkan martabat dan juga kualitas sebuah bangsa yang baik.

REPORTS OF BA BUN

Central government budget generally consists of two major parts: (1) budget that is managed through the Budget Section (BA) of each ministry/agency – the corresponding minister/head of agency acts as the Chief Operational Officer/COO; and (2) budget for non-agency/ministerial expenditure, which is managed through the Budget Section of the State General Treasurer (BA BUN) – The Minister of Finance acts as the BUN (Chief Financial Officer/ CFO) who has the authority and responsibility for the management of state assets and liabilities.

Of the central government budget in 2020 amounting to Rp. 1,954.5 trillion, the government spent as much as Rp. 1,032.0 trillion through the Budget Section of the ministries/agencies (BA K/L) while the remaining 47.66 percent or Rp. 992.6 trillion through the Budget Section of the State General Treasurer (BA BUN) for non-agency/ministerial (K/L) spending. In addition, the budget allocated through BA BUN decreases to Rp.... trillion or % of the 2019 BA BUN budget which is Rp1,138.9 trillion.

The budget is allocated among others for: (1) obligatory payments such as pension, health insurance for civil servants and the armed forces/police, and debt interest; (2) provision of various subsidies; (3) grants to local governments; and (4) provision of reserve funds

to anticipate risks such as gaps between basic macroeconomic assumptions and factual figures, and reserve funds for natural and human-caused disasters.

The central government budget that is spent through the Budget Section of the State General Treasurer (BA BUN) or non-K/L expenditures consists of:

1. BA BUN Management of State Debt (BA 999.01) for payment of debt interest;
2. BA BUN Management of Grants (BA 999.02) for expenditure on grants;
3. BA BUN Management of Subsidy Expenditures (BA 999.07);
4. BA BUN Management of Other Expenditures (BA 999.08); and
5. BA BUN Management of Special Transactions (BA 999.99).

1 BA BUN Management of Subsidy Expenditure (BA 999.07)

Belanja Subsidi adalah alokasi anggaran yang diberikan kepada Subsidy Expenditure is allocated budget for companies/organizations that produce, sell, export, or import goods and services which fulfill the needs of many people in such a way that the selling price should be made affordable. Subsidy expenditure consists of energy and non-energy subsidies.

The budget allocated for subsidies is determined in the Letter of the Minister of Finance Number S-536/MK02/2020 dated June 29, 2020, which outlines the third amendment to the letter of the Minister of Finance Number S-304/MK.02/2020 which is a follow-up to Presidential Regulation Number 72 In 2020 regarding amendments to Presidential Regulation Number 54 of 2020. In addition, there is an additional budget resulting from the Shifting of the State General Treasurer's



Budget Section (SPP BABUN) which is in line with the BA BUN Budget Shift from the State General Treasurer Budget Subdivision for Management of Other Expenditures (BA 999.08) to the Budget Subsection of the State General Treasurer for the Management of Subsidy Expenditures (BA 999.07) and budget adjustments to Energy Subsidy Expenditures. Therefore, the budget allocated for BUN BA 999.07 FY 2020 is as follows:

1. Energy subsidy of Rp110,405,161,060,000.00, consisting of:
 - a. Subsidy for certain types of fuel oil (JBT) of Rp. 14,935,795,091,000.00
 - b. Subsidy for Liquefied Petroleum Gas (LPG) of Rp.32,810,891,192,000.00
 - c. Subsidy for electricity of IDR 62,658,474,777,000.00
2. Non-energy subsidies amounting to Rp. 130,814,017,679.000.00 consisting of:
 - a. Fertilizer subsidy of Rp. 35,477,464,269.000.00
 - b. PSO subsidy for railway service of IDR 2,670,304,390,000.00
 - c. PSO subsidy for sea transportation of Rp.2,046,300,000,000.00
 - d. PSO subsidy for press public information of Rp. 167,687,542,000.00
 - e. Subsidy for program loan

- f. Subsidy for Guarantee Service Fee (IJP) for Micro Business Credit (KUR) and KUR interest amounting to Rp. 18,917,340,033,000.00
- g. Down-payment assistance and housing loan interest subsidy of Rp. 5,721,982,290,000.00
- h. Clean water interest subsidy of Rp5,394,307,000.00
- i. Government-borne tax subsidy (DTP) of Rp. 24,674,640,178,000.00
- j. Government-borne import duty subsidy (BM DTP) for chemical, pharmaceutical and textile industries amounting to Rp429,667,549.000.00
- k. BM DTP subsidy for agroindustry amounting to Rp.266,448,787,000.00
- l. BM DTP subsidy for small, medium, and multifarious industries amounting to Rp.412,000,000.00
- m. BM DTP subsidy for the metal, machinery, transportation equipment and electronics industry amounting to Rp.266.448.787,000.00
- n. BM DTP subsidy for therapeutic and NAPZA drugs amounting to Rp.13,900,000,000.00
- o. Subsidy for interest/MSME margin amounting to Rp.

- p. IJP subsidy for MSMEs and corporations within PEN program amounting to Rp.9,733,000,000,000.00

The budget allocated for management of subsidy expenditure (BA 999.07) in 2020 is Rp241,219,178,739.000.00 or 3.56% percent lower than the budget allocated in 2019 amounting to Rp250,128,426,497,000.00. This decrease is mainly due to a reduction in energy subsidy.

Of the total 2020 BA 999.07 budget amounting to Rp 241,219,178,739.000,00, some has been arranged, Rp73,883,438,543.000,00, to be precise, for COVID-19 response and PEN Program (PC-PEN) on the following allocations:

1. Subsidy for electricity of Rp11,618,579,841,000.00

2. Subsidy for fertilizer of Rp3,137,218,991,000.00
3. Down-payment assistance and housing loan interest subsidy of Rp1,500,790,030,000.00
4. Government-borne tax subsidy (DTP) of Rp11,909,323,905,000.00
5. IJP subsidy for MSMEs and corporations within PEN program of Rp9,733,000,000,000.00
6. Subsidy for interest/MSME margin of Rp30,319,881,6000,000.00
7. Government-borne import duty subsidy of Rp583,287,000,000.00

Spending for subsidies in 2021 runs at 81.35% (unaudited) of the BUN BA 999.07 budget. This less-than-optimal spending on subsidies is the result of the low use of budgeted subsidy for PC-PEN which only runs at 39.22%. On the other hand, spending on regular subsidies (non-PC-PEN) has reached 99.95%.

2 BA BUN Management of Other Expenditures (BA 999.08)

What is meant by other expenditures is type of spending that does not fall into category of personnel expenditure, goods expenditure, capital expenditure, debt interest expenditure, subsidy expenditure, grant expenditure, and social assistance expenditure. The nature of this type of spending is urgent and unpredictable.

In accordance with the letter of the Minister of Finance Number S-761/MK.02/2019 dated October 15, 2019, regarding the allocation of 2020 Budget of the State General Treasurer – itself has been amended by the letter of the Minister of Finance Number S-955/MK.02/2020 dated October 17, 2020 – the budget for BA BUN Management of Other Expenditures (BA 999.08) consists of:

1. 1) A budget of Rp4,461,369,382,000.00 which is reserved for matters related to personnel such as salaries, allowances and honoraria, fees, and others.
2. 2) Social assistance reserve amounting to Rp3,829,711,225,000.00 for natural disaster response.
3. 3) Other reserves of Rp455,519,451,358,000.00 used for:
 - a. Anticipation of fiscal risk amounting to Rp18,232,592,118,000.00.
 - b. Urgent needs amounting to Rp27,641,635,438,000.00.
 - c. Stabilization of food price and security amounting to Rp594.232.174,000.00.
 - d. Keeping rice stock amounting to Rp2,750,000,000,000.00.
 - e. Presidential social assistance amounting to Rp116,260,804,000.00.
 - f. Vice-presidential social assistance amounting to Rp13,728,000,000.00.
 - g. Payment of arrears/underpayments amounting to Rp1,246,095,193,000.00.
 - h. Compensation for electricity tariffs and fuel retail price

- i. Education budget adjustment amounting to Rp6,533,744,000,000.00.
- j. Bintan and Karimun areas operational cost amounting to Rp271,605,705,000.00.
- k. SKKMigas operational costs amounting to Rp1,684,843,355,000.00.
- l. The cost of transporting rice for civil servants in the interior district in Papua Province of Rp100,992,958,000.00.
- m. The cost of transporting rice for civil servants in the interior district in West Papua Province of Rp12,667,992,000.00.
- n. Universal Postal Service operational assistance amounting to Rp379,702,968,000.00.
- o. Changes in foreign exchange rates amounting to Rp750,000,000,000.00.
- p. International grant amounting to Rp550,000,000,000.00.
- q. Membership of the UN Security Council amounting to Rp70,000,000,000.00.
- r. Intergovernmental fiscal transfers and village funds amounting to Rp7,982,000,000,000.00.
- s. Pooled funding for disaster response amounting to Rp1,000,000,000,000.00.
- t. Disaster management amounting to Rp265,923,928,371,000.00.
- u. PNBP/BLU reserves amounting to Rp250,850,000,000.00.
- v. Pre-employment card amounting to Rp20,000,000,000,000.00.
- w. Fertilizer subsidy amounting to Rp7,834,572,282,000.00.
- x. Project development fund (PDF) amounting to Rp500,000,000,000.00.

Budget for other-expenditure-management programs in 2020 is Rp463.810.531.965.000,00 which is a 207.73 percent increase compared to the same allocation in 2019, which is Rp150,719,182,841,000.00. The budget is used to support policies in other-expenditure management programs, among others:

1. Anticipation of changes in basic macroeconomic assumptions by setting aside funds for possible fiscal risks;
2. Provision of operational costs for agencies not having their own



separate code for the budget section (BA);

3. Support for food security by providing reserve funds for government rice and food price stabilization and security;
4. Support for COVID-19 response and national economic recovery (PC-PEN) by providing reserve funds for disaster management;
5. Provision of reserve funds for salaries for new employees;
6. Provision of natural disaster reserve funds;
7. Provision of reserve funds for urgent needs; and
8. Provision of other reserve funds related to government policies.

The use of the BA 999.08 budget is regulated through the issuance of SP-SABA 999.08 (Stipulation Letter of Budget Unit of Budget Section 999.08) for budgets that add to the budget ceiling of ministries/agencies, SPP BA BUN (Stipulation Letter of Budget Shifts between Budget Subdivisions in BA BUN) for budgets that raise budget ceiling of other BA BUN programs, or DIPA BUN BA 999.08 (List of Budget Implementation of the State General Treasurer) which is used as a budget execution document by the Proxy of BUN Budget User which is a work unit of BA BUN BA 999.08.

Some of the documents released in the 2020 fiscal year are as follows:

1. One hundred and twenty SP SABA BA 999.08 documents with a total value of Rp. 190,987,207,849,000 regulating:
 - a. Personnel expenditure (twenty documents) amounting to Rp2,829,173,807,000.
 - b. Social assistance expenditure (three documents) amounting to Rp1,831,400,000,000.
 - c. Other expenditures (ninety-seven documents) amounting to Rp186.326,634,042,000.
2. Seventeen SPP BA BUN documents amounting to Rp54,421,067,777,000, all of which cover other types of expenditure.
3. Twelve DIPA BUN BA 999.08 documents amounting to Rp122,210,091,802,000, all of which cover other types of expenditure.

The data above shows that the 2020 fiscal year is indeed different from 2019 with the following details:

1. SP SABA:

There were 58.04% fewer SP SABA documents in 2020 while the volume of spending regulated by these documents increased by 287.99%.

2. SPP BA BUN:

The number of SPP BA BUN documents in 2020 increased by 30.77% and expenditures regulated by these documents in 2020 increased by 13.65%.

3. DIPA BUN BA 999.08:

There were 33.33% more DIPA BUN BA 999.08 documents in 2020 and there was 863.06% increase in spending that they regulated that year.

There was a significant increase in the amount of spending regulated by SP SABA and DIPA BUN BA 999.08 in 2020 compared to the 2019 fiscal year. This increase reflects the commitment of the government to control COVID-19 and restore the national economy (PC-PEN). Most of the fund to support PC-PEN came from disaster management reserves where in 2020 the budgeted expenditure was Rp. 265,923,928,371,000 and the actual expenditure reached Rp. 202,328,237,164,000 or 76.09% of the mark.

In 2020 DIPA BUN BA 999.08 underwent a budget revision. The revision was due to changes in policies and economic assumptions, revisions to the state budget, and deletion of notes on page IV of DIPA BUN. The issuance of legal basis for spending and completion of supporting documents by KPA BUN rendered such notes unnecessary.

BUDGETING REGULATIONS

The year 2020 is a year full of challenges that puts the state budget to the test because that year the state budget had to be managed amidst a critical situation of ongoing COVID-19 pandemic. One of the challenges is setting aside funds through refocusing, simplification of business processes aiming at hastened pace and improved effectiveness of budgeting process, and simplification of budgeting regulations. These are additional challenges to the conventional issues such as limited fiscal space, large mandatory spending, output and outcome formulation that does not reflect the real work, wasteful operational spending, and the need to finance priority programs. These challenges, fortunately, have become a driving force for various innovations that occur in the field of budgeting planning and these innovations are expected to produce an efficient and result-based state budget.

With this in mind, various improvements to budgeting regulations have been carried out and the process of redesigning budget planning system has been rolled out

to sustain reforms in planning and budgeting and to answer budgeting challenges in responding to the COVID-19 pandemic. The redesign concept is expected to be put to use to plan 2022 budget, and there will be many substantial changes in the formulation of performance information from the program level to the output.

Some of the regulations that have been adjusted for the above purposes include:

1. Joint Circular dated 8 May 2020 between the Minister of Finance No. S-375/MK.02/2020 and the Minister of PPN/Head of Bappenas No. 308/M.PPN/D.8/PPN.04.03/05/2020 explains the restructuring of ministry and agency programs and enlists redesigned programs in all ministries/agencies
2. Joint Letter of the Minister of Finance and the Minister of PPN/Head of Bappenas dated June 24, 2020, numbered S-122/MK.02/2020 and B.517/M.PPN/D8/PP.0403/05/2020, consecutively, provides a guideline for redesigning planning and budgeting system. This letter becomes a basis for the Ministry of Finance and the Ministry of Planning and Ministries/Agencies in redesigning performance information used in planning and budgeting
3. Regulation of the Director General of Budget Number 5/AG/2020 concerning technical guidelines for the preparation and review of work plans and budgets of ministries/agencies and ratification of budget implementation list
4. Regulation of Finance Minister No.93/PMK.02/2020 which amends PMK No.60/PMK.02/2020 regarding approval of contractual changes from annual contracts to multi-year contracts.
5. Regulation of the Minister of Finance that concerns procedure for planning, reviewing, and determining budget allocations for the budget section of the state general treasurer and ratification of the budget implementation list of the state general treasurer. This regulation becomes the legal basis for BUN budget users, assistant to BUN budget users, Proxy of BUN budget users, and ministry/agency internal control officers from the RKA BUN planning/preparation to ratification of DIPA BUN. This regulation continues to be adjusted



according to revised budgeting policy. In 2020, revisions were made to the provisions in the regulation because:

- a. There is a need for a legal basis so that programs in BA BUN budgeting can be cross-coverage;
- b. There is a need for a legal basis so that documents regarding planning, reviewing, and determination of budget allocation of BA BUN and ratification of DIPA BUN can be signed electronically by each party according to their authority; and
- c. There is a need for a legal basis so that technical instructions in the process of planning, reviewing, and determination of budget allocation of BA BUN and ratification of DIPA BUN can be managed through regulation of the Director General of Budget.

Responding to these needs, changes have been made to PMK No. 193/PMK.02/2017 so that: the BA BUN program can be cross-coverage, electronic signatures can be accepted, and technical instructions in the process of planning, reviewing, and determination of BA BUN budget allocation and ratification of DIPA BUN, can be regulated by the Director General of Budget. These changes are stipulated in PMK No. 91/PMK.02/2020.

6. Minister of Finance Regulation number 185/PMK.02/2020 regarding budget management in response to the coronavirus (COVID-19) pandemic and/or in support of national economic recovery program.

PMK 185/2020 is issued to maintain accountability and to increase flexibility in budget use in response to coronavirus pandemic and/or in support of national economic recovery program. In addition, the regulation also provides a basis for changes or further detailing into previously planned government spending.

7. Minister of Finance Regulation concerning Procedures for Budget Revision 2020. This regulation outlining the procedures

for revising the 2020 budget lays out the legal basis and guidelines for ministries/agencies in submitting budget revisions. For DJA and DJPB, this regulation provides direction in processing and finalizing the proposed budget revision. Improvement that has been made to the procedures for budget revisions is a result of:

- a. The issuance of the state budget law, presidential regulation on state budget details, and PERPPU number 1 of 2020;
- b. Adjustment to policy responding to COVID-19 and/or supporting PEN Program;
- c. Feedback from relevant units and evaluation of the previous procedure for budget revision.

In response to the above matters, the Ministry of Finance issued PMK Number 206/PMK.02/2019 which was later replaced by PMK Number 39/PMK.02/2020 and later modified by PMK Number 117/PMK.02/2020. Some of the new practices outlined in the regulation on budget revision procedure are as follows:

- a. Budget shift between programs and budgetary sections to complete the restructuring of ministries/agencies;
- b. Budget shift between programs within one section for natural disaster management;
- c. Shift of non-tax-revenue-funded expenditure between work units and programs within one budget section;
- d. Budget-ceiling shift between organizational units, functions, and/or programs in response to coronavirus (COVID-19) pandemic and/or threats that endanger national economy and/or financial system stability;
- e. Budget shift between programs and/or budgetary sections for the formation and/or modification of ministries/agencies in accordance with state financial policies and the interests of financial system stability in response to coronavirus (COVID-19) pandemic and/or threats that endanger national economy and/or or financial system stability; and
- f. Budget shifts between allocations in Budget Section 999.08



including budget shifts from Budget Section 999.08 (State General Treasurer - Manager of Other Expenditures) to provide assistance and/or grants to local governments in response to the coronavirus (COVID-19) pandemic and/or fiscal stimulus to mitigate the impact on the economy.

In addition, to simplify budgeting revision process and to adapt to the latest policies in the field of budgeting, improvements have been made to the procedures for budget revision which cover:

- a. Simplification of steps and acceleration of completion of K/L DIPA revision. Previously, revision should be completed no later than 2 (two) days after a document is reviewed and considered complete. Now it should be finished two days after the DIPA revision proposal is received;
- b. Simplification of steps and acceleration of completion of K/L DIPA revision after SP-SABA is stipulated. Budget revisions related to budget shifts from the Budget Section 999.08 must be completed no later than one day after the DIPA revision proposal is received (previously, there was no time limitation);
- c. The letter containing the results of the APIP K/L review can be submitted together with the proposal for budget use or submitted afterward and may not hinder the DIPA setting process; and
- d. Funding of certain activities can be made possible because of approval of the Minister of Finance on the budget shift from BA 999.08 to BA K/L. These activities will undergo changes where proposed revision of DIPA K/L does not need approval from the Minister of Finance anymore. Instead, it only needs to be submitted to the Directorate General of Budget and a copy sent to the Minister of Finance will suffice.
- e. Improvement of steps to complete the revision of DIPA BUN. Previously the budget was only shifted from BA BUN to BA K/L, and now the revision of DIPA BUN includes shifting the budget between budget sub-sections in BA BUN, with a completion time of five working days.

8. The technical guidelines from the Director General of Budget regarding the procedure for revision are meant to become specific guidelines for revision of budget that are under the authority of the DJA, PPA, and KPA. Director general regulation number PER-2/AG/2020 which outlines these technical guidelines is later upgraded into PER-3/AG/2020 which gives a more thorough guideline. To speed up and simplify the completion of the proposed budget revision under the authority of DJA, especially budget revisions related to the coronavirus (COVID-19) response and/or support for the National Economic Recovery Program, DJA issued a regulation of the directorate general of budget number PER-7/AG/2020, later replaced with PER-8/AG/2020.

Improvement and simplification of budget revision rules as stated in the regulation of director general concerning technical guidelines for revision of budget under the authority of DJA, PPA, and KPA includes:

- a. Simplified steps and accelerated completion of budget revision related to budget-ceiling shift between organizational units, functions, and/or programs in response to the coronavirus (COVID-19) pandemic and/or threats that endanger the national economy and/or financial system stability;
- b. Simplified steps and accelerated completion of budget revision related to budget shift from the Budget Section 999.08 (BA BUN - Manager of Other Expenditures) to the budget section of ministries/agencies;
- c. Confirmation that budget revision requiring K/L APIP reviews and review of revision to BA BUN budget under the authority of the DJA can be done online.
- d. A more flexible revision of DIPA K/L resulting from a budget shift from BA BUN to BA K/L. Initially, such revision must first obtain the approval of the Minister of Finance. Now, revisions can be directly submitted to the Directorate General of Budget without prior approval from the Minister of Finance.

- e. Affirmation that inter-program budget shift, which is in accordance with state budget law and presidential decree on details of the state budget, is within the authority of the government, without the need for approval from the house of representatives.
 - f. Shifting personnel expenditure/operational expenditure is made possible to finance non-operational expenditure in response to COVID-19 as long as such shift does not result in insufficient budget for personnel expenditure.
9. Regulation of the Minister of Finance concerning procedures for the use and shift of budget in the Budget Section of the State General Treasurer for the Management of Other Expenditures (BA 999.08). The government needs to adjust and simplify the regulations previously stated in the Minister of Finance regulation No.208/PMK.02/2017 regarding procedures for the use and shift of budget in the Budget Section of the State General Treasurer for the Management of Other Expenditures (BA 999.08) to stabilize the country's economy amidst the ongoing COVID-19 pandemic.

The improvement and simplification, stated in PMK No. 217/PMK.02/2020 concerning procedures for the use and shift of budget in the Budget Section of the State General Treasurer for the Management of Other Expenditures (BA 999.08) are as follows:

- a. Proposal for the use of the BA BUN 999.08 budget can be submitted by Echelon I officials on behalf of the minister/head of agency;
- b. The proposed use of the BA BUN 999.08 budget is reviewed by DJA upon receiving a note from the Minister of Finance or a copy of letter from the proposing minister/head of agency;
- c. The updated methods for reviewing the proposed use of the BA BUN 999.08 budget include telephone conversation, online conversation media, video conferencing, and other communication platforms. The hardcopy of proposed revision can be submitted following the review process;

- d. Simplified criteria for the use of BA 999.08 for other types of expenditure, especially for urgent needs;
- e. There are two different deadlines for completion of revision: seven days after the proposal is received for PEN programs and ten working days for Non-PEN programs;
- f. More modifications for the review of proposed use of the BA BUN 999.08 budget relating to PEN programs;
- g. APIP K/L review report (final) can be sent out until the revision of DIPA K/L is approved. In the event that the K/L report has not been received, the DIPA may be issued; and more arrangements to follow in the event that the amount of budget listed in the APIP K/L Review Report (final) different from the amount stated in the K/L DIPA that has been decided upon.



REGULATIONS IN THE FIELD OF NON-TAX REVENUE

4.4

1 Flashback of government regulations on Non-Tax Revenue (PNPB) during the Pandemic

The new dawn of management of non-tax revenue began with the enactment of Law Number 9 of 2018 concerning Non-Tax State Revenue (PNBP) Law replacing the previous PNBP Law number 20 of 1997. This Law Number 9 of 2018 reflects the government's efforts to adapt the management of non-tax revenue to the new development in law and governance of state finances, as well as in needs of the people.

As mandated in the PNBP Law that implementing regulations of this law shall be stipulated no later than three years from its promulgation, DJA and relevant ministries maintained intensive discussion to design government regulations addressing specific policies of the law in the midst of COVID-19 pandemic via digital platforms. In addition to meeting the deadline mandated by the PNBP Law, this tireless effort was also meant to address matters that require immediate issuance of implementing regulations such as the urgent need for procedure for requesting relief for debtors whose business activities have been affected by the COVID-19 pandemic.

2 Four Implementing Regulations of PNPB Law

After going through a long process, the president at the end of 2020 issued four Government Regulations (PP) dealing with specific policies of the PNBP Law. These PPs are:

1 Government Regulation Number 58 of 2020 concerning Management of Non-Tax Revenue

PP 58 of 2020 serves as a guideline for agencies managing non-tax revenue and becomes a reference for problems commonly found in the past. There are four main processes in the management of non-tax revenue: planning, execution, accountability, and supervision of non-tax-revenue management.

1). Planning

Revenue from non-tax needs to be planned and revised following the state budget cycle. The planning stage includes setting target revenue and limit on the use of funds for the planned fiscal year and forward forecast covering the next three fiscal years. Non-tax revenue planning must be realistic, optimal, and in accordance with the provisions of the laws and regulations governing the suitability of the PNBP plan submitted by the Head of the agency managing PNBP or the PNBP Management



Authorization Officer. The Minister reviews the PNBP plan by referring to macro assumptions, principal policies of the PNBP-managing agency, historical data, and risk mitigation. In the event that a Head of the PNBP-managing Agency or a PNBP Management Authority fails to submit PNBP plan, the Minister shall prepare and determine the PNBP plan to ensure timely preparation of state budget draft and/or the draft of revised state budget.

2). Execution

In general, there are six clusters related to the execution of PNBP:

1. Calculation of the sum of PNBP payable. The task is carried out by PNBP-managing Agency or its partners. Payers do the calculation themselves if PNBP-managing Agency or its partner has not been able to confirm part or all of the formula for such calculation.
2. PNBP collection. The task is carried out by PNBP-managing Agency and its partners. The amount collected shall be in accord with the types and rates stipulated in the laws and regulations.
3. Payment and deposit. Payers are required to pay PNBP owed to the State Treasury at the point of

payment appointed by the Minister no later than the due date in accordance with the laws and regulations. Payers who fail to make payments by the due date shall be subject to a fine of 2% per month of the amount of PNBP owed and payment must be made within 24 months. PNBP-managing Agency and/or its partners are required to periodically monitor or verify PNBP payments and deposits.

4. Management of PNBP receivables. PNBP-managing Agency is required to manage PNBP receivables for which it is responsible and to keep records and report to the Minister on a regular basis.
5. Decision and collection of PNBP payable. Decision regarding PNBP obligations is made by the PNBP-managing Agency or its partners based on the results of verification and/or monitoring, inspection reports, court decisions, and/or other sources. The decision is stated in the PNBP billing letter and/or PNBP decision letter.
6. Use of PNBP fund. The PNBP-managing Agency may propose the use of the PNBP funds it manages to the Minister of Finance.
7. PNBP fund can be used by PNBP-managing Agency to facilitate its work units for their operational activities, improvement to performance and

service, as well as for better PNBP collection.

3). Accountability

In the context of accountability, the payers and PNBP-managing Agency and/or its partners carry out administrative activities and are required to submit periodic reports. A PNBP reporting information system will be developed to achieve efficient PNBP preparation and reporting.

4). Supervision

Supervision, directed to minimize violations related to obligation fulfillment and compliance with statutory provisions, is carried out by the government internal supervisor at each PNBP-managing Agency and by the Minister of Finance as the Fiscal Manager.

2 Government Regulation Number 59 of 2020 concerning procedures for submission and settlement of objection, relief, and PNBP returns

PP 59 of 2020 does not only serve as a guideline for payers in filing objections, relief, and PNBP returns, it also becomes a reference for the Minister of Finance as Fiscal Manager and PNBP-managing Agency and its partner in processing objections and application for relief and PNBP returns.

Payers have the right to file an objection and request for an enquiry into the difference between the sum of PNBP as they calculate it themselves and as stated in the PNBP billing letter. PNBP relief is a facility provided for payers to have their PNBP payment waived because they experience conditions beyond their control such as force majeure, liquidity difficulties, and or impacts of government policies. This facility is expected to make it easier for businesses and the public to make payment. PNBP relief can be given in the form of postponement, installment, reduction, or exemption. Meanwhile, the right to file a request for PNBP returns is meant to give assurance about overpayment or already-made payments that should not be classified as PNBP.

3 Government regulation number 69 of 2020 concerning procedures for setting tariff for various types of PNBP

PP number 69 of 2020 aims to provide certainty regarding the rights and obligations of payers and the government. This regulation can be used as one of fiscal tools to optimize state revenue and support quality economic growth. The design of PP 69 of 2020 considers the flexibility of PNBP tariff settings such as PNBP rates set through the Minister of Finance Regulation for volatile and urgent tariffs. This regulation also outlines the procedure for setting PNBP rates up to Rp. 0,- or 0%, and enables special considerations.

4 Government regulation number 1 of 2020 regarding procedures for PNBP inspection

Inspection is the last resort to ensure the fulfillment of PNBP obligation and compliance with regulations. Such audit encourages PNBP-managing Agencies to improve their monitoring and supervisory function. Broadly speaking, PP 1 of 2020 regulates the basis, scope, implementation, results, follow-up, as well as monitoring and evaluation of follow-up of inspection.

3 Draft of Finance Minister Regulation (RPMK) designed to address highly technical details of PNPB Law

With the enactment of four implementing regulations of PNPB Law, the Directorate of PNPB SDA and KND, the Directorate of PNPB K/L, and PNPB Sector Reviewers intensively discussed five drafts of the Minister of Finance regulations (RPMK) to address the technicality of the implementing regulations. The five RPMKs are:

1. RPMK on PNPB management;
2. RPMK on PNPB managed by the State General Treasurer;
3. RPMK on procedures for preparing proposals, evaluating proposals, and setting the types and tariffs of PNPB;
4. RPMK on general guidelines for PNPB inspection; and
5. RPMK on technical instructions for submission and settlement of objection, relief, and PNPB returns.

Discussions have been held to align and refine the contents of the draft RPMK, involving related work units. The five RPMKs are targeted to become regulations in the third quarter of 2021.

4 Regulation on Types and Tariffs of PNPB

In addition to designing regulations that deal with specific policies of the PNPB Law, the Directorate of PNPB SDA and KND in 2020 also finalized and prepared several regulations as follows:

1. PMK Number 174/PMK.02/2020 concerning types and tariffs of PNPB applicable to the Bandung Energy and Mining Polytechnic and Underground Mining Education and Training Center, Ministry of Energy and Mineral Resources (in process);
2. Revision to PP Number 81 of 2019 concerning types and tariffs of PNPB applicable to the Ministry of Energy and Mineral Resources (in process);
3. Revision to PP Number 75 of 2015 concerning the types and tariffs of PNPB that apply to the Ministry of Maritime Affairs and Fisheries (in process);
4. Revision to PP Number 44 of 2014 concerning types and tariffs (in process);
5. PNPB at the Ministry of Environment, PP Number 12 of 2014 concerning types and tariffs of PNPB applicable to the Ministry of Forestry, and PP Number 33 of 2014 concerning types and tariffs of PNPB generated from the use of forest areas for development purposes other than forestry activities, applicable to the Ministry of Forestry.

The Directorate of non-tax revenue collected from ministries/agencies managed to complete all PNPB regulations in 2020. They consist of six government regulations (PP) on types and tariffs of non-tax revenue applicable to ministries/agencies:

1. PP number 2 of 2020 concerning the types and tariffs of PNPB applicable to the Ministry of Social Affairs
2. PP number 19 of 2020 concerning the types and tariffs of PNPB applicable to BNN
3. PP number 62 of 2020 concerning types and tariffs of PNPB applicable to the Ministry of Finance



4. PP number 66 of 2020 concerning types and tariffs of PNBP applicable to LPP TVRI
5. PP number 68 of 2020 concerning types and tariffs of PNBP applicable to LPP RRI
6. PP number 76 of 2020 concerning the types and tariffs of PNBP applicable to the Indonesian National Police

Also, two PMKs on the types and tariffs of PNBP applicable to ministries/agencies:

1. PMK 152 of 2020 concerning types and tariffs of PNBP especially the tariffs for Health Services at J. Leimena Hospital Ambon
2. PMK 165 of 2020 concerning the types and tariffs of PNBP for sea transportation services of the Ministry of Transportation in the waters of the Riau Archipelago Province

As well as three permits for the use of PNBP fund by ministries/agencies.

1. KMK number 147/KMK.02/2020 dated March 26, 2020, regarding the approval for the use of PNBP funds by LIPI
2. Letter of the Minister of Finance number: S-387/MK.02/2020 dated May 14, 2020;
3. S-213/MK.02/2020 dated March 18, 2020 regarding the approval for the use of PNBP fund by the Attorney General's Office.



ALIGNMENT OF REGULATIONS

The COVID-19 pandemic creating a crisis that threatens the national economy and financial system stability has prompted the government to immediately take strategic steps. The Ministry of Finance continues to carry out its function optimally as the manager of state finance by issuing policies that favor pandemic-responding programs and national economic recovery.

The Directorate of Regulation Alignment (HPP) initiated several policies in 2020 and has been actively involved in the design and alignment of various regulations such as the design of implementing regulations of Perppu number 1 of 2020, implementing regulations of job creation law, arrangements for procurement of vaccines and vaccinations for COVID-19, policy on relaxation of BPJS employment contribution, job loss security program, several policies in social security issues, temporary postponement of payment of performance allowances and financial rights, revision to the 13th salary and holiday allowances, approval of income principles or incentives for health workers at the frontline against COVID-19, and other remuneration-related policies.

1 Minister of Finance Regulation Number 38/PMK.02/2020

In general, PMK No. 38 of 2020 sets a limit on the budget deficit provided that such limit is arranged in the State Budget/State Budget-Draft and/or in the Presidential Regulation on details of State Budget; adjustment to the amount of mandatory expenditure as long as there is no allocation of 20 percent of the total budget for education; budget shift in response to COVID-19 or delayed outputs due to the COVID-19 pandemic; actions that result in expenditures being charged to state budget such as procurement of goods/services to overcome COVID-19 pandemic; use of financing sources such as excess budget balance (SAL), use of endowment fund and accumulated education fund, use of fund controlled by the state, use of fund collected by BLU, use of fund derived from reduced state capital invested in SOEs; issuance of SUN and/or SBSN to fund COVID-19 response; loans to IDIC to address challenges in maintaining financial system stability due to COVID-19; refocusing, allocation adjustment, and budget shift to fund the acceleration of COVID-19 control; adjustment to TKDD budget distribution; grants to local governments to respond to COVID-19 and reduce the impact of the pandemic on economy; simplification of steps and State Finance documents.

This PMK entails issuance of several other regulations equivalent in status, including:

1. PMK 39/02/2020 regarding procedures for 2020 budget revision, its legal basis is Article 5 paragraph (3) PMK no. 38 Year 2020
2. PMK No. 40/PMK.07/2020 concerning amendments to PMK no. 205/PMK.07/2019 on the management of village fund, its legal basis is Article 27 paragraph (3) of PMK No. 38 of 2020.

3. PMK Number 43 of 2020 concerning steps to manage expenditures charged to the state budget in response to the COVID-19 pandemic, its legal basis is article 16 paragraph (2) of PMK No. 38 of 2020.
4. PMK no 71 of 2020 and PMK no 98 of 2020 concerning procedures for government guarantee, its legal basis is article 12 of PMK no. 38 of 2020.
5. PMK number 46 of 2020 concerning the management of grants from the central government to local governments in response to the COVID-19 pandemic and its impacts, its legal basis is article 28 paragraph (3) of PMK no. 38 of 2020.

micro and small entrepreneurs is free of charge. While considering state finances, halal certification can be financed using local budget, alternative financing for micro and small businesses, financing from partnership fund, grant from government or other institutions, revolving funds or other legal, non-binding sources.

3 Procuring and Administering Covid-19 Vaccine

The government ensures speedy availability and application of COVID-19 vaccine to effectively combat COVID-19 and maintain public health. To accelerate the procurement of COVID-19 Vaccines, it is important to make special arrangements.

1 Presidential regulation number 99 of 2020 on procuring and administering coronavirus vaccine to overcome COVID-19 pandemic

In procuring and administering the COVID-19 vaccine, the government makes use of state budget and other legal funding sources in accordance with statutory regulations. As for COVID-19 vaccination, the government uses not only the state budget and other legal sources but also local government budget. In addition, presidential regulation number 99 of 2020 outlines the relaxation of payments for procurement of COVID-19 vaccine by making exceptions from the provisions of presidential regulation number 16 of 2018 concerning the procurement of government goods and services. In this case, an advance payment to a vendor can be made amounting to more than 15% of the multi-year contract figure whose provisions are stated in the agreement/contract.

2 Law No. 11 of 2020 on Job Creation

Halal product warranty aims to provide peace of mind, safety, and assurance for the public. Halal product certification provides added value for businesses to continue to produce and sell halal products.

Simplified halal certification process and accelerated completion time are intended to streamline business processes on the part of entrepreneurs with

the cost incurred from the process should be made affordable. Another facility provided for micro and small entrepreneurs is that the issuance of halal certificates is based on a statement made by micro and small entrepreneurs. In making statement, micro and small entrepreneurs needs to ensure they follow halal standards which are set by BPJPH and follow laws and regulations. Halal application submitted by

2 Presidential regulation number 14 of 2021 regarding amendment to presidential regulation number 99 of 2020

The government made changes to presidential regulation number 99 of 2020 among others, to accommodate the need to procure COVID-19 vaccine and COVID-19 vaccinations, to upscale the scope of force majeure, to take over legal implications of government - COVID-19 vaccine providers, to formulate follow-up event post COVID-19 vaccination, to formulate provisions for advance payments or advances for procurement of COVID-19 vaccine, and to include ruling about administrative penalty.

the government during the COVID-19 crisis for employers, wage-receiving participants (PPU), and certain non-wage-receiving participants (PBPU). These concessions include (i) Changes in the deadline for payment of Occupational Accident Insurance (JKK) contribution, Death Benefit (JKM) contribution, Old Age Security (JHT) contribution, and Pension Security (JP) contribution (ii) Reduction of JKK and JKM contributions up to 99 %; and (iii) postponement of partial payment of JP contribution where the repayment can be done all at once or in stages starting from 15 May 2021 to 15 April 2022.

fund. The initial capital for this program according to Law no. 11 of 2020 is at least Rp. 6 trillion taken from the state budget.

Not only did the Directorate of HPP supervise the formulation of policies related to employment social security, it also initiated various policies in health social security in 2020 such as:

1. Presidential Decree no. 64 of 2020 on the second amendment to presidential regulation number 82 of 2018 concerning health insurance
2. PMK no. 78/PMK.02/2020 concerning payment of contribution of PBI health insurance participants, contribution of PBPU and BP participants who benefit from medical treatment in class III hospital ward, and contribution assistance from central and/or local government for PBPU and BP participants who benefit from medical treatment in class III hospital ward

In addition, the Directorate of HPP has been involved in overseeing the preparation of government regulations detailing more specified policies of Job Loss Insurance (JKP) program. JKP is a new social security protection program that is mandated by Law No. 11 of 2020 which concerns job creation for workers/laborers who experience termination of employment (PHK). The source of funding for JKP program is the state budget (as initial capital), restructuring of contribution for the social security program; and/or BPJS Employment operational

4 Policies in Social Security

One of the sectors affected by the COVID-19 pandemic is industry. Companies began to reduce production and as a result their cash flows shrank. This of course affects their ability to pay their obligations to the state such as paying taxes, levies and social security contribution. Next, they can enter a downward spiral into reducing labor-related burdens such as reducing working days, cutting wages, layoff, to termination of employment.

To protect workers, business continuity, and sustainability of the Employment Social Security Program during COVID-19 crisis, the government has issued various policies. One of them is relaxation of Employment Social Security Program contributions which is regulated in PP number 49 of 2020. The relaxation of Employment Social Security Program contribution is provided by

5 Performance Allowance and Financial Right Deferral Policy

One of the policies related to remuneration includes delaying the provision of performance allowances and financial rights. Almost all performance allowances for employees of ministries/agencies are delayed because the budget needs to be prioritized to respond to the pandemic. The delay is also applicable to financial rights/honorarium/benefits increase for LNS and ASN leaders. The postponement is carried out until a certain fiscal capacity is reached when smooth funding for COVID-19 programs is secured.

personnel expenditures by 2% or around Rp 4 trillion.

Policy related to remuneration in the pandemic era is the approval of incentives for health workers who handle COVID-19. The President has ordered, and followed up by the Minister of Finance, to provide monthly incentives and death compensation to health workers involved in the treatment of COVID-19 patients.

In addition, the president also instructed the streamlining of bureaucracy. The simplification of the bureaucracy is carried out by reducing bureaucratic chain to only two echelons and making structural officials at lower levels into functional officials. This will encourage formation of new functional positions in accordance with duties and functions of each ministry/agency and will be followed by requests for functional position allowances. This needs to be anticipated considering the fact that budget allocation for functional position allowances has been increasing in the last 5 years because functional positions dominate the bureaucracy.

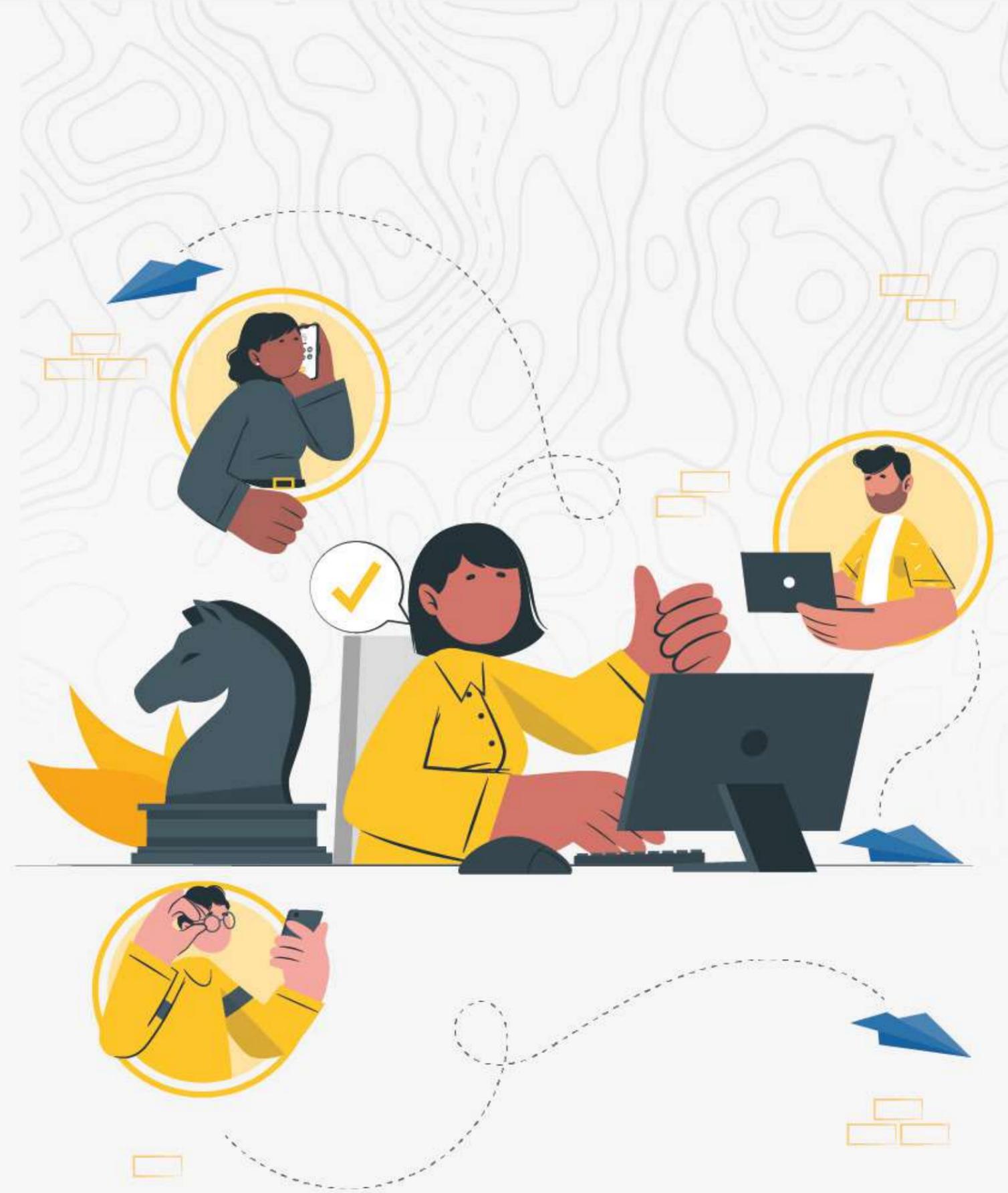
6 Provision Of 13th Salary And Holiday Allowances For ASN And Other Policies Related To Remuneration

In addition to policies related to deferral of performance allowances and financial rights, the Directorate of HPP also initiated adjustments in the provision of the 13th salary and holiday allowances by reducing the number of items in the performance allowance and recipients. Performance allowance is the largest component of personnel expenditure with a significant increase in the last 6 years. Therefore, fiscal control through a delay in the provision of 2020 performance allowances can greatly contribute to budget refocusing to respond to the pandemic. It is estimated that the policy of delaying and adjusting the payment of the 13th salary and holiday allowances will reduce



CORPORATE GOVERNANCE

- ✦ Internal Control System
- ✦ Perception Of Integrity
- ✦ Implementation Of DJA PBAK Strakom In 2020
- ✦ Risk Management
- ✦ DJA Information Disclosure
- ✦ DJA Digital Publications
- ✦ State Budget Transparency
- ✦ Congress Of Budget Analyst Functional Position



5.1

INTERNAL CONTROL SYSTEM

Carried out continuously by the top officials and all employees, the Internal Control System is an integral process for actions and activities which aims to help boost the achievement of organizational goals with effective and efficient activities, reliable financial reporting, safeguarding state assets, and compliance with the prevailed laws and regulations. Regulated in Government Regulation Number 60 of 2008 concerning the Government’s Internal Control System, the Internal Control System consists of five elements as follows:

1. Control Environment
2. Risk Assessment
3. Control Activities
4. Communication Information
5. Internal Control Monitoring

The Decree of the Minister of Finance Number 940/KMK.09/2017 regulates the Framework for the Implementation of Internal Control and Guidelines for Monitoring Internal Control within the Ministry of Finance, based on which DJA implements the Internal Control System by referring to the concept of Three Lines of Defense in the internal control which makes the management or business process owner as the First Line of Defense most responsible for developing and implementing internal

control to support the achievement of organizational goals. The Second Line of Defense refers to the Internal Compliance Unit (UKI) which carries out the internal control monitoring function and is responsible for warning the first line of defense if finding weaknesses in internal control from the design to the implementation stage. At DJA, the Second Line of Defense is the Internal Compliance, Risk Management, and Advocacy Division. The Third Line of Defense is exercised by the internal auditors, who are responsible for consulting and assurance functions related to how internal control is conducted.

Below are the activities which DJA carried out in 2020 to implement the internal control:

1 Evaluation of Entity Level Control (EPITE)

EPITE assessed the effectiveness of internal control at the DGB in building an environment that supports the achievement of organizational goals. EPITE was exercised at least once in two years or by conditions that can affect the entity level internal control, such as changes in leadership, strategic business processes, and organizational structure. The EPITE 2020 maintained the use of the results of the EPITE 2019 because no conditions affected entity level control at DJA. The evaluation of fifty factors among five elements of internal control resulted in an EPITE score of 45/50 points by 90%, marking a high EPITE at the directorate. The EPITE score also considers the high score of the Monitoring of the Code of Ethics at DJA.

2 Activity level Internal Control Monitoring (PPITA)

Monitoring of activity level internal control assesses the effectiveness of internal control on implementing the management business processes. In 2020, this monitoring was carried out on the business process activities at DJA, especially in procuring Goods and Services. PPITA 2020 concludes that the control of the business process was effective.

Overall, the internal control over the activities of the Procurement of Goods and Services at DJA was well implemented. Improvement, however, is recommended in the procurement of goods and services at the directorate in 2021 such as incorporating the whole package of procurement of goods and services into the General Procurement Plan (RUP).

The above conclusion shows that several things should be improved to promote the quality of internal control. All implementing units for the procurement of goods and services at DJA must be well committed to improving the quality of internal control for the achievement of organizational goals. The drive for improving the quality of internal control supports the achievement of organizational goals and is a form of continuous improvement in line with the Value of Perfection in the Values of the Ministry of Finance.

5.2

PERCEPTION OF INTEGRITY

The Decree of the Minister of Finance Number 424/KMK.01/2020 concerning Amendments to KMK Number 125/KMK.01/2020 on the Implementation of Strategic Initiatives for the Bureaucratic Reform and Institutional Transformation Program of the Ministry of Finance has been the basis for “Strengthening the culture of the Ministry of Finance”, one of the Strategic Initiatives taken in the Ministry of Finance.

“New Thinking of Working” aims to materialize a work culture of integrity. Intending to measure the culture of integrity, the Inspectorate General along with the Internal Compliance Unit (UKI) Echelon I conducted an Integrity Assessment Survey (SPI) as derived from the Integrity Assessment of the Corruption Eradication Commission (KPK). As planned in 2020, the Ministry of Finance refined the methodology and used KPK’s survey tool.

Driven by the positive impact of SPI 2020 improvement, KPK did not conduct direct SPI at the Ministry of Finance and instead used the data from the Ministry of Finance’s SPI online survey as Primary Data processing. Integrity assessment was done to all echelon I units within the Ministry of Finance during November 2019 to October 2020, which assesses the perceptions and experiences of internal and external respondents.

Internal perception covers four components such as a culture of



integrity, anti-corruption system, human resource management, and budget management. External perception assesses three components including transparency, anti-corruption system, and employee integrity. The assessment resulted in the Integrity Perception Index at DJA in 2020 by 87.96 which was below 88.96, the average Integrity Index of the Ministry of Finance. The results of the SPI show that room for integrity improvement at the DGB remains open among others by promoting transparency of DJA services, strengthening employee integrity, and improving the anti-corruption system. Apart from on-going programs, DJA continues to develop prevention programs for fraud detection.

IMPLEMENTATION OF DJA PBAK STRAKOM IN 2020

5.3

1

Signing of the Statement of Commitment to the Implementation of DJA Gratification Control Program (PPG) 2020



The signing of PPG pact/commitment statement has become a milestone or a concrete evidence of the joint commitment of all DJA top officials and employees for Corruption, Collusion and Nepotism (KKN)-free environment at DJA. This effort goes in line with the code of ethics and code of conduct as well as the values of the Ministry Finance.

2 Dissemination of the Code of Ethics and Code of Conducts for Civil Servants at DJA



DJA disseminated the Code of Ethics and Code of Conduct for civil servants on Wednesday, 19 February 2020. The dissemination shared Gratification and WISE Applications, both of which were presented by the officials of the Internal Compliance, Risk Management and Advocacy Section (KIMRA).

3 Code of Ethics and Code of Conduct of Civil Servants Monitoring at DJA

The implementation of Code of Ethics 2020 was monitored during Semester I of 2020 as described below:

1. Selecting of Monitoring Objects and Methods, and Preparing Work Plans in January 2020;
2. Preparing tools for the Code of Ethics Monitoring in February to March 2020
3. Conducting Monitoring over the Implementation of the Code of Ethics in April 2020
4. Collecting materials and compiling reports for May to June 2020

The results of monitoring the implementation of the Code of Ethics in 2020 are concluded below:

1. More than 75% of employees applied the Code of Ethics in carrying out their duties, 97.36% of whom have implemented the code of ethics* with the level of compliance as described below:

No	Category	Compliance Level
1	Compliance with normal daily working hours	1.49
2	Compliance with permits to carry out WFH home-based/other locations	1.69
Final Compliance Level		1.59

Description: range of numbers 0-2, >1 = Obedient; 0 to 1 = Less obedient; <0 = Not obedient

2. Within the period of January 1, 2020 to the period of the monitoring implementation of the code of ethics, there was no evidence of a violation of the code of ethics as no decision letters were issued related to violations of the code of ethics with an impact on fraud or with a significant impact on non-fraud.
3. The results of monitoring the implementation of the Code of Ethics in 2020 are in condition (**), with a deduction value for EPITE activities of 0% (in accordance with KMK Number 940/KMK.09/2017 concerning the Framework for the Implementation of Internal Control and Guidelines for Monitoring Internal Control within the Ministry of Finance).

**Table of EPITE deduction value:

Condition	More than 75% of employees have implemented the established code of ethics entirely	No violations of the code of ethics that have a fraud or non-fraud impact with a significant impact were found.	EPITE Deduction Value
Condition 1	Achieved	Achieved	-0%
Condition 2	Not achieved	Achieved	-10%
Condition 3	Achieved	Not achieved	-20%
Condition 4	Not achieved	Not achieved	-30%

4

Videotron-based Public Campaign of Integrity and Anti-Corruption and Dissemination of DJA Complaint Website



The regular use of videotron in the lobby of DJA building and other media was intended for service users to report allegations or indications of fraud or violations of the code of ethics which employees of DJA allegedly committed, and internally be reminder to all employees to maintain integrity and anti-corruption behavior.

5 Commemoration of World Anti-Corruption Day (Hakordia) at DJA 2020

Involving all top officials and employees, the World Anti-Corruption Day (Hakordia) was commemorated online at DJA on Friday, December 11, 2020, as mandated by the official memorandum number ND-1890/AG.1/2020 on December 8, 2020.

Below are the dissemination activities during the event:

No.	Activity	Day/Date	Time	Presenter
1.	Internalization of the Code of Ethics and Discipline Enforcement among Civil Servants of the Ministry of Finance	Friday, December 11, 2020	09.00 s.d. 11.00 WIB	Bureau of Human Resources (HR)
2.	Dissemination of Complaint Procedures (WISE); and Gratification Management and Reporting	Friday, December 11, 2020	13.30 s.d. 16.00 WIB	Inspectorate for Investigation (IBI)

6 Crossword Competition (TTS)

Crossword Competition 2020 was held online on December 14, 2020, through DJA Digital Single Window (DSW) website to be accessed by all employees.

The competition was aimed at:

1. Broadcasting anti-corruption messages effectively through attractive crossword to promote and maintain anti-corruption awareness among the employees
2. Building a competitive spirit and increasing intelligence of employees

in a creative event.

3. Creating an environment that supports and cares about anti-corruption cultural educationi

Top 10 out of 570 participants with the highest scores and fastest responses were given prizes with adjusted value below the gratification limit.nilai gratifikasi.

7 Appeal for the e-Learning Implementation of the Gratification Control Program (PPG)

DJA fosters the drive to educate all officials and employees meant to have deeper knowledge about the gratification control program. Therefore, the official memorandum of the Secretary of the Directorate General of Budget number ND-1731/AG.1/2020 was issued on November 16, 2020, to be well applied in day-to-day functions of officials/employees.

The implementation of e-learning was organized by the Corruption Eradication Commission (KPK) through the website <https://elearning.kpk.go.id>. It sets the deadline for participation on December 30, 2020. The Internal Compliance, Risk Management, and Advocacy Section (KIMRA) conducted regular monitoring over the e-learning implementation.

8

Development of DJA Secretariat as a Corruption-Free Regional Integrity Zone (ZI WBK) 2020

DJA is continuously committed to realizing a Corruption-Free Regional Integrity Zone. Following the ZI WBK predicate for the Directorate of Budget for the Economy and Maritime Affairs in 2019, the directorate continued the development of the WBK ZI with Secretariat as the unit proposed in the national assessment 2020.

DJA Secretariat was granted the national ZI WBK predicate during the national commemoration of Hakordia on December 9, 2020.



Berani melakukan perubahan dan melawan korupsi adalah sesuatu yang membuat kita lebih dihargai.

5.4

RISK MANAGEMENT

1 Overview of the Implementation of Risk Management DJA

Decree of the Minister of Finance Number 577/KMK.01/2019 concerning Risk Management in the Ministry of Finance defines risk as the possibility of an event that has an impact on the achievement of organizational goals. Therefore, the risk must be managed with the systematic and structured application of risk management. The process should be supported by a risk conscious culture to manage organizational risk at an acceptable level for the achievement of organizational goals. The application of Risk Management also aims to increase the possibility of achieving the organization’s vision, mission, goals, improving performance, and protecting and increasing the added value of the organization.

Risk Management at DJA has been implemented for 12 years by 2020. It refers fully to the Decree of the Minister of Finance Number 577/KMK.01/2019 concerning Risk Management within the Ministry of Finance. Based on the risk identification carried out, there are three risks related to DJA of thirty-one risks of the Ministry of Finance, and fourteen risks of Echelon I in 2020 as follows:

Ministry Risks of DJA Portion:

Prioritas	Nomor RE	Risk Event (RE)	P20	Residual	Q4
	SO#1	Pengelolaan Keuangan Negara yang Optimal dalam mendukung Perekonomian yang Produktif, Kompetitif, Inklusif, dan Berkeadilan			
1	RE#2	Pendapatan Negara tidak mencapai target APBN*	21	16	15
	SO#10	Sistem perencanaan dan penganggaran pusat dan TKDD yang terpadu			
2	RE#16	Realisasi Output K/L tidak sesuai dengan Prioritas Pembangunan **	18	16	15
	SO#4	Belanja Negara yang berkualitas			
3	RE#5	Tidak Tercapainya Output Strategis di Bidang Pendidikan, Kesehatan, dan Infrastruktur ***	17	14	12

Among thirty-one risks to the Ministry of Finance in 2020, three risks were associated to DJA. By the fourth quarter of 2020, the amount of risk has been completely lowered in accordance with the residual amount set at the beginning of the year as explained below:

1. The risk of “State revenue fails to meet the target set in the state budget” decreased to a level of 15 (medium) at the end of the year (LK: Very Unlikely, LD: Significant) from level of 21 (very high) at the beginning of the year, with the secure risk actual status. The realization of Non-



Tax Revenue (PNBP) as of December 31, 2020 has indicated this trend. The achievement exceeded the target with IDR 338,487.3 billion or 115.1% of the target set in Presidential Decree No. 72 of 2020 of IDR 294,141.0 billion. It indicates that the Possibility Level can still be maintained in the range of Very Unlikely (PNBP in each quarter has always exceeded the target in the last 4 years), but the Impact Level (Significant) remains unchanged because of economic conditions and global economic growth. Therefore, it is necessary to monitor the impact on the decreased PNBP.

2. The risk of “Realized Ministry/Agency output occurs beyond the National priorities” decreased to a risk level of 15 (LK: Very Unlikely (1)) (LD: Significant (4)) by the end of the year, The trend was indicated by the average percentage of all ministry/agency budget absorption with a national priority ceiling of 71.49% (Q4) by 85.24, the average percentage of realized output. Furthermore, the national achievement of NKA (budget performance value) reached 80.64, so that the amount of risk dropped to 15 with a moderate risk level (LK: Very Unlikely, $x \leq 1\%$), resulting in an impact level of performance declined by 21. 63%.
3. The risk of “Fail to achieve strategic outputs in the fields of education, health, and infrastructure” dropped to level 12 (medium) (LK: Very Likely; LD: Minor) at the end of the year. This trend was evident in Q4 2020 for the expenditure quality index by 99.51, 92.16, and 93.43 of the education, health, and infrastructure sectors respectively. As a result, the average achievement for the three sectors reached 95.04, with an average gap between targets and allocations. The physical output achievements and budget realization of the three sectors were 5.03. The risk level indeed increased in the previous quarter, but each sector managed to achieve output and budget realization which eventually reduced the overall risk level in this period.

Risk of Echelon I Unit at DJA

Prioritas	No RE	Risk Event (RE)	P20	Residual	Q4
1	RE#2	Realisasi penerimaan PNBP rendah	21	16	15
2	RE#3	Gugatan terhadap kebijakan/peraturan (undang-undang maupun PP) yang dikeluarkan oleh Kementerian Keuangan (c.q. DJA) yang dimenangkan di Pengadilan	20	15	15
3	RE#14	Layanan DJA berbasis online tidak berjalan	20	15	15
4	RE#5	Realisasi output K/L tidak sesuai dengan prioritas pembangunan	18	16	15
5	RE#1	Tidak tercapainya output strategis di bidang pendidikan, kesehatan, dan infrastruktur	17	14	12
6	RE#11	Implementasi kebijakan <i>Delaying</i> tidak dapat dilakukan	17	14	13
7	RE#10	Terdapat rekomendasi BPK atas LKPP dan LK BUN yang membutuhkan waktu tindak lanjut lebih lama dari yang ditargetkan	17	14	14



Prioritas	No RE	Risk Event (RE)	P20	Residual	Q4
8	RE#7	Penyelesaian peraturan/kebijakan melewati target batas waktu yang telah ditentukan	17	14	13
9	RE#13	Terjadinya deviasi antara rencana dengan realisasi anggaran DJA	17	14	14
10	RE#12	Adanya OTT, pungli, tindakan korupsi lainnya dan tindakan yang mengancam keamanan negara, tercela/amoral/asusila, lainnya yang dideteksi oleh aparat penegak hukum dan Inspektorat Jenderal/IBI	16	15	15
11	RE#8	Pelaksanaan joint program tidak sesuai rencana	14	13	11
12	RE#4	Kurangnya tingkat kepatuhan Instansi Pengelola PNBPN dan Wajib Bayar terhadap ketentuan pengelolaan PNBPN	13	11	11
13	RE#9	Penyusunan Proyeksi Realisasi APBN Kurang Tepat/Akurat	11	11	11
14	RE#6	Layanan unggulan DJA belum secara optimal menjawab kebutuhan stakeholder	9	9	9

There were 12 risks of Echelon I unit, all of which have been successfully reduced (secure status) that fit the residual level set at the beginning of the period. 2 (two) other risks did not need risk management/in the risk acceptance area (<12 level). As indicated by the monitoring result up to the fourth quarter, both risks remained well maintained (x<12) and secure.

2 Efforts made to improve the Quality of Risk Management Implementation

To implement Risk Management in 2020, DJA made various efforts to improve the quality of risk management implementation such as:

1. Optimizing the function of the Risk Ownership Unit (UPR) at Echelon I Unit adhering to the Decree of the Director General of Budget Number 21/AG/2020 concerning the Appointment of Organizational Performance Managers, Employee Performance Managers, and Risk Managers in 2020.
2. b. Regular discussions with all Risk Management Unit Officers/ Employees for the preparation of Risk Charter 2020 and the supporting documents.
3. c. Conducting quarterly meetings for risk management monitoring in each UPR level.
4. d. Reviewing the implementation of risk management, particularly related to:
 - e. Monitoring the preparation of risk profiles and risk management plans;
 - f. 2) Monitoring the implementation of the risk management plan;
 - g. 3) Monitoring the follow-up to the results of the risk management



review and/or audit.

8. Dissemination/refinement of risk management to officials and employees related to KMK Number 577/KMK.01/2019 concerning Risk Management at the Ministry of Finance
9. In-house training on the Implementation of KMK Number 577/KMK.01/2019 concerning Risk Management within the Ministry of Finance and Submission of Refinement Policies for Compiling Risk Profiles for 2021 on November 30, 2020.
10. Preparation of contingency plans and loss event database (LED) risk for 2020
11. In-depth assistance and sharing of information related to risk management to officials/employees of Echelon II UPR on a regular basis.
12. Involving Risk Management Officials/Employees in Risk Management-related Education and Training organized by BPPK.

5.5

DJA INFORMATION DISCLOSURE (PPID)

In providing services, Level I Information and Documentation Management Official (PPID) may receive requests for Public Information directly in the service Center and utilize other communication channels, such as by telephone, facsimile, letter, and email. The official can also forward information through the PPID mobile application integrated with the Information Management and Documentation Officer Information System (SIPPID) under the Bureau of Communication and Information Services as the PPID of the Ministry of Finance.²

PPID Level I received 58 (fifty-eight) applications for public information in 2020 sent through the application channels as follows:

- a. 33 (thirty-three) applications were submitted through the PPID website
- b. 4 (four) applications were sent via email to the address ppid.dja@kemenkeu.go.id
- c. 1 (one) application was submitted by letter to PPID Level I
- d. 2 (two) applications were submitted face-to-face in the service center room



- e. 6 (six) applications were submitted through the PPID mobile stage
- f. 12 (twelve) applications were forwarded from the PPID of the Ministry of Finance

Public Information Applicants come from various interests and proposing agencies, among whom include business entities, students to NGOs, mostly apply for “Information that Must Be Available At All Times” category.

There were 46 (fifty-eight) Public Information applications directly addressed to PPID Level I in 2020 detailed below:

- a. 44 applications by individuals
- b. 2 applications by legal entities

Detailed fulfilment upon the previously mentioned information applications is detailed below:

- a. 17 applications were totally fulfilled.
- b. 4 applications were partially fulfilled.
- c. Not fully fulfilled:
 - 24 applications were not handled.
 - o 1 application was excluded information

This Public Information Service is available on working days, starting from 08.00 until 16.30 WIB. In the case of incoming application outside the service hours, it will be served on the next working day. After 16.30 WIB, the information service officer will consolidate and prepare a draft of a letter of application for information to the unit in charge of information.

In 2020 PPID Level I received 46 applications for Public Information. The applications for Public Information in 2019 consist of:

- a. 10 applications for Ministry/Agency Spending Budget
- b. 1 application for Thematic Budget

- c. 6 applications for Ministry/Agency Budget Implementation List (DIPA)
- d. 1 application for Data about the Internal Secretariat
- e. 4 applications for Non-Tax State Revenue (PNBP)
- f. 24 applications for Other PPID Level I Authority

No objections were raised by public information applicants to PPID Level I in 2020. During 2020, PPID Level I made the achievements as follows:

- a. Public Information Services for 58 (fifty-eight) applications with an average completion time of 8 (eight) working days.
- b. Giving input to the preparation of the Public Information List (DIP) and Information Classification (KI) within the Ministry of Finance in 2021, which was determined with the Decree of the Information Management and Documentation Official (PPID) of the Ministry of Finance number KEP-3/PPID/2020 and KEP- 4/PPID/2020.
- c. Implementing KPIs, such as the “Average Timeliness Index of Public Information Provision” and “Average Timeliness Index of Semester and Annual Report Submission”.
- d. Holding a Group Discussion Forum (FGD) related to the Optimization of Public Information Services in PPID Level I by inviting a speaker from the Communication and Information Services Bureau as the PPID of the Supervisory Ministry.
- e. Attending periodic coordination meetings between PPID Level I within the Ministry of Finance.
- f. Improving the Standard Operating Procedure (SOP) for Public Information Services.
- g. Handling the process of preparing the Decree of the Public Information Services Coordination Team at PPID Level I.



5.6

DIGITAL PUBLICATIONS

Publication activities at the Directorate General of Budget are done through print media and electronic media as detailed below:

Warta Anggaran Magazine

During 2020, DJA published 2 editions of Warta Anggaran. Edition 34 raised the theme “Anticipation for World Economic Turbulence” while Edition 35 was themed “Fighting against the Pandemic, Restoring the Economy”. The magazine presents interesting rubrics and obviously provides information about budgeting in Indonesia. Published in print and electronically in the form of an e-book, the magazine can be accessed through the official website.

<https://anggaran.kemenkeu.go.id/in/post/e-magazines>

<https://anggaran.kemenkeu.go.id/in/post/e-magazines>

Inti PNB Bulletin

Issued with three main rubrics such as General Rubric, Thematic Rubric, and Patchwork Rubric (PNBP in Events), this bulletin is oriented towards comprehensive education. The three rubrics are expected to summarize all matters related to PNB during the quarterly period.

Published with 3 different themes as follows:

- a. Inti PNB edition 1: PNB Struggles amidst coronavirus
- b. Inti PNB edition 2: PNB in National Economic Recovery
- c. Inti PNB edition 3: Dual Implementing Regulations of PNB Law.



E-book related to the Alignment of Budgeting Regulations

Compiled as a part of knowledge management, this book is a collection of studies by Functional Budget Analysts within the Directorate of Alignment of Budgeting Regulations, Directorate General of Budget, Ministry of Finance. It supports the implementation of work tasks and fulfills the Key Performance Indicators (KPIs) set. This book was published in 2 series as follows:

- a. Budgeting Strategies and Provision of Funds
- b. Evaluation of Remuneration and Social Security Policies

News and Opinions Writing at the DGB’s website

The Directorate General of Budget has an official website at <https://anggaran.kemenkeu.go.id/> which can be accessed at any time. The website presents DJA- related information which includes vision and mission, organizational structure, complaint services and information transparency. The latter covers news articles and opinions about budget, the Ministry of Finance, and the activities carried out by DJA, all of which were written by the internal employees.

During 2020, the website managed to publish 93 News Rubrics and 4 Opinion Rubrics

The official website of the Directorate General of Budget’s Social Media

Social Media has been a platform for delivering information to the public because it is very easily accessible by the public. Short and attractive infographics makes this media very effective and efficient to use as a medium for public relations in this digital era. Especially during the Covid-19 pandemic, DJA focuses on developing Social Media as a medium for delivering information to the wider community.

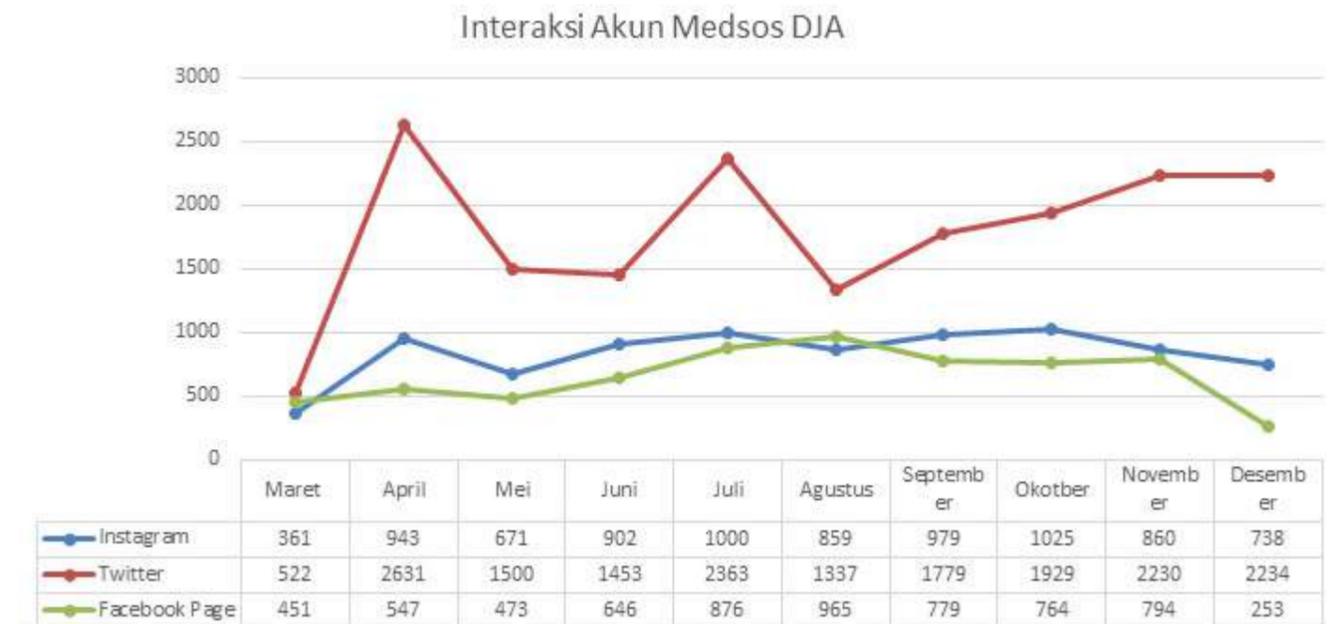
DJA has 4 official Social Media websites which include:

- a. Instagram (@ditjenanggaran)
- b. Twitter (@DitjenAnggaran)
- c. Facebook (<https://www.facebook.com/ditjenanggaran>)
- d. Youtube (Ditjen Anggaran)

Below are the reports of developing Social Media between March and December 2020.

Interaction among Social Media Accounts

Interaction among Social Media Accounts measures the number of interactions made by the followers of DJA Social Media accounts (share content, give feedback, comment, like and visit the web listed on the profiles)





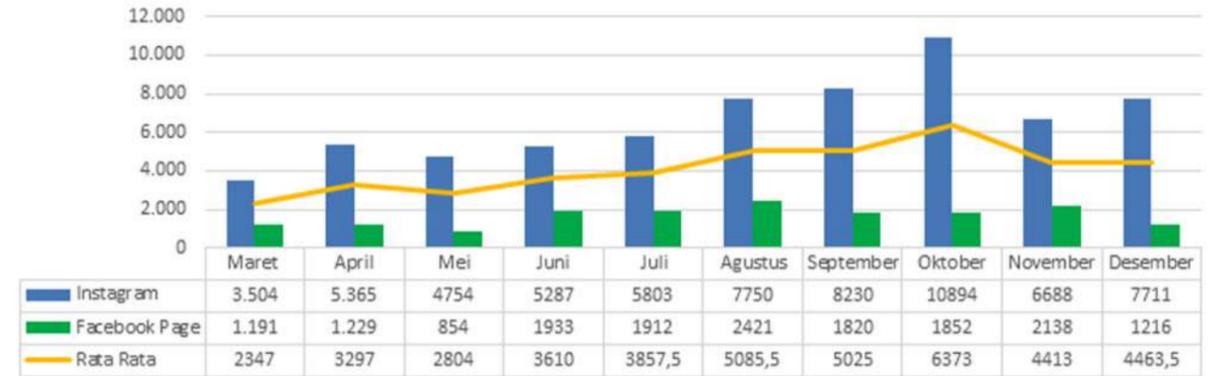
Reach and Impression of Social Media Accounts

It measures number of viewers of the uploaded content on the account. The graph below shows reach data that present number of viewer's unique accounts of the uploaded content, and Impression which refers to the total views of the uploaded content.

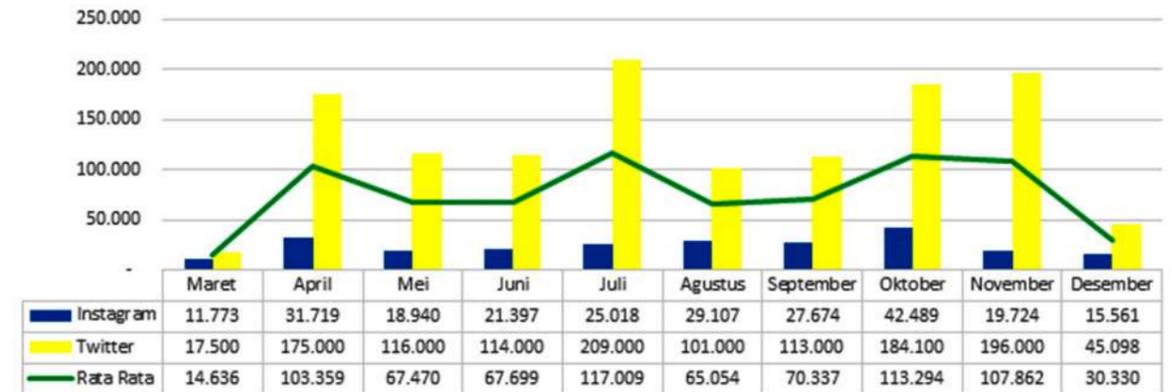
Chart of Follower Growth towards Social Media

DJA has managed its social media to make it easier for the public to get information related to tasks of the directorate. As a result, there has been an increase in the number of followers because of updated and attractive contents. Steady increase in number of followers is expected to assist the social media as a means of communication to the wider community. As the chart shows, increased number of followers indicates better quality of the social media over time, and be an evaluation for the social media accounts with small number of followers.

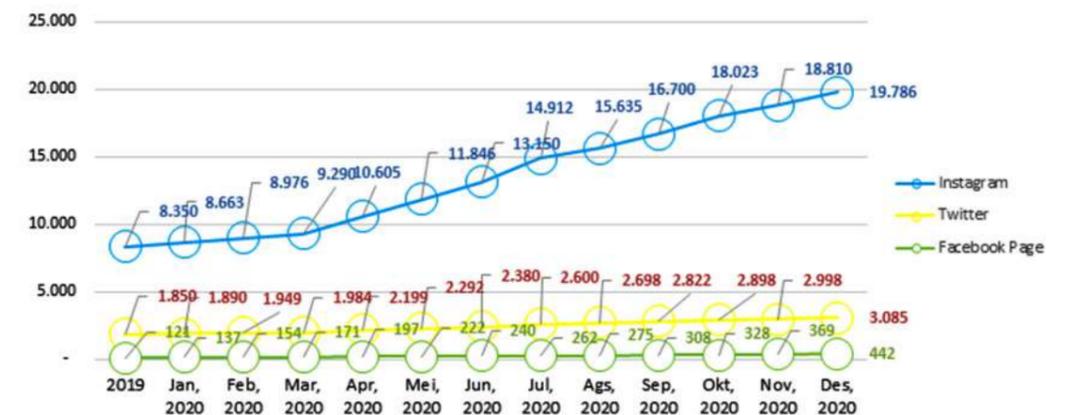
Jangkauan Akun Medsos DJA



Impresi Akun Medsos DJA



PENINGKATAN PENGIKUT MEDIA SOSIAL DJA



STATE BUDGET TRANSPARENCY



As in previous years, in order to disseminate information related to the State budget, DJA carried out two types of dissemination activities such as “Casual Discussion, Discussion and Learning” (PSBB, formerly BGTC) and “Kelas APBN Kita” (KAK, our State Budget Class, formerly DJA Greets). Both:

1. Promote the sense of belonging of officials/employees towards the DGB;
2. Increase awareness among officials/employees that each official/employee serves as an ambassador communicate Government policies and the role of DJA to the wider community;
3. Improve ability/competence in communicating information related

to State Budget policy to the public;

4. Enrich community groups especially students with knowledge about the State Budget and Government policies in national development to eventually enable them to get more involved in the in national development.

To reach the millennials especially high school students and university students during the dissemination, working together with the Secretariat General and BPPK, the directorate held the State Budget Olympiad, a national-scale event. The event consists of several segments and lured junior and senior high school, and university students throughout Indonesia



1 Casual Talk, Discussion, and Learning (PSBB)

Casual Talk, Discussion, and Learning (PSBB) is the regular forum for sharing State Budget issues to universities in Indonesia held by the Directorate of State Budget Preparation. The event aims to be a means of disseminating information related to the state budget which covers the main points of the latest policies and related to the drafting cycle. In addition, in 2020, PSBB also raised issues related to the current state budget, including the Government's programs to alleviate Covid-19 (PC PEN). PSBB is also expected to strengthen communication between the Government and universities. Below are the themes of the PSBB activities in 2020:

- Increase in the BPJS Contribution, the topic presented by the expert staff of the Minister of Finance for State Expenditures
- Energy Subsidy Reform, with the Director of PNBPN SDA and KND, DGB as the speaker
- "What's up with the Pre-Employment Card" presenting the Director of Abid Ekontim, DGB and Vid Adrison (lecturer, the University of Indonesia)
- Challenges of PNBPN Management during the Covid-19 pandemic with Director of PNBPN K/L and Taufiqurrahman (FEB UNEJ

event Hari Oeang

DIREKTORAT JENDERAL ANGGARAN KEMENTERIAN KEUANGAN REPUBLIK INDONESIA

BG TC Budget Goes To Campus

Reformasi Kesehatan dan Penanganan Covid-19

Jilid 08

Keynote Speech: Askolani
Direktur Jenderal Anggaran

Narasumber: Kunta W.D Nugraha
Staf ANI Bidang Pengeluaran Negara, Kementerian Keuangan

Dr. M. Falikul Isbah
Dosen FISIP Universitas Gadjah Mada, Yogyakarta

Moderator: Dinda Dea Pramaputri
Tim Task Force DDA Bidang Kesehatan

Kamis, 15 Oktober 2020 - Pukul 10.00

YouTube live on Youtube Ditjen Anggaran

bit.ly/livepsbb08

zoom

- Lecturer) as the presenters
- Social Assistance Policy in Handling the Impact of Covid-19 (What's Next?) with the Director of Abid PMK, DGB and Ickuk Rangga Bawono (FEB UNSOED Lecturer) as the speakers
 - Ministry/Agency spending to support the acceleration of the 2021 Economic Recovery presenting the Director of State Budget Preparation and Vid Adrison (lecturer, the University of Indonesia)
 - Health Reform and Covid-19 Handling with Expert Staff of the Minister of Finance for State Expenditures and M. Falikul Isbah (Lecturer of FISIP, Gadjah Mada University)

Each event managed to lure more or less 150 university students across Indonesia

2 Our State Budget Class (KAK)



DJA consistently shares knowledge about budgeting and state budget to high school students through Kelas APBN Kita (KAK, our State Budget Class) program. Launched in 2015, the program has reached 93 senior high schools and involved 5,826 students and 692 teachers by 2018. DJA Greets in 2019 raised the theme “APBN is present in 3T” (underdeveloped, frontier, and outermost regions) to share knowledge in state budget to remote areas. In 2020, DJA Greets or better known as KAK carried out online face-to-face meetings given the Covid-19 pandemic. Apart from the general theme of the State Budget and State Finance, the Covid-19 Handling and National Economic Recovery (PC PEN) program was also raised. In 2020, KAK was held 6 times. KAK 1-3 were attended by high school/equivalent level students across Indonesia, whereas KAK 4-6 were attended by the finalists of the 2020 State Budget Olympiad such as:

1. SMA Negeri 1 Sleman as the first winner of the 2020 State Budget Olympiad held on December 17, 2020
2. SMA Negeri 6 Palembang as the Second Winner of the 2020 State Budget Olympiad held on December 23, 2020
3. SMK Negeri 1 Banjarmasin as the Third Winner of the 2020 State Budget Olympiad held on December 29, 2020

The event was to disseminate the stage budget to high school students, particularly the finalists of the 2020 State Budget Olympiad. It also presented the winning teams as the “APBN Ambassadors”.



3

State Budget Olympiads



Unlike the previous years, the State Budget Olympiad 2020 did not only target SMA/SMK/MA/equivalent level students, but also involved SMP/MTs/equivalent level students and S1/DIV/DIII/equivalent level students as participants.

Details of each level of the competition are described below:

1. Competition for SMP/MTs/equivalent level was an APBN-themed video content competition uploaded through the YouTube channel. Involving 127 participants, this activity took place from September to October.
2. Like previous years, competition for SMA/SMK/MA/equivalent level was APBN-based Quiz Contest. This activity was done between June and October, which involved 3,324 teams.
3. S1/DIV/DIII/equivalent level student competition held APBN-based debate under the tagline of the APBN-based Great Debate. This activity took place from September to October, and was

attended by 136 teams..

Each level of the competition resulted in winners as follows:

- a. APBN-themed video content competition for SMP/MTs/equivalent level:
 - 1st winner: MTsN 3 Pamekasan
 - 2nd winner: MTsN 1 Malang
 - 3rd winner: MTsN 3 Paser
- b. APBN Olympiad Competition for SMA/MA/SMK/equivalent level:
 - 1st winner: SMA Negeri 1 Sleman
 - 2nd winner: SMA Negeri 6 Palembang
 - 3rd winner: SMK Negeri 1 Banjarmasin and SMA Negeri 1 Manokwari
- c. APBN-based Great Debate Competition for S1/DIV/DIII/equivalent students:
 - 1st winner: Fiscus Team, the University of Indonesia
 - 2nd winner: ILDS Team, the University of Indonesia
 - 3rd winner: Eclat Team, PKN STAN

4 CONGRESS OF BUDGET ANALYST FUNCTIONAL POSITION

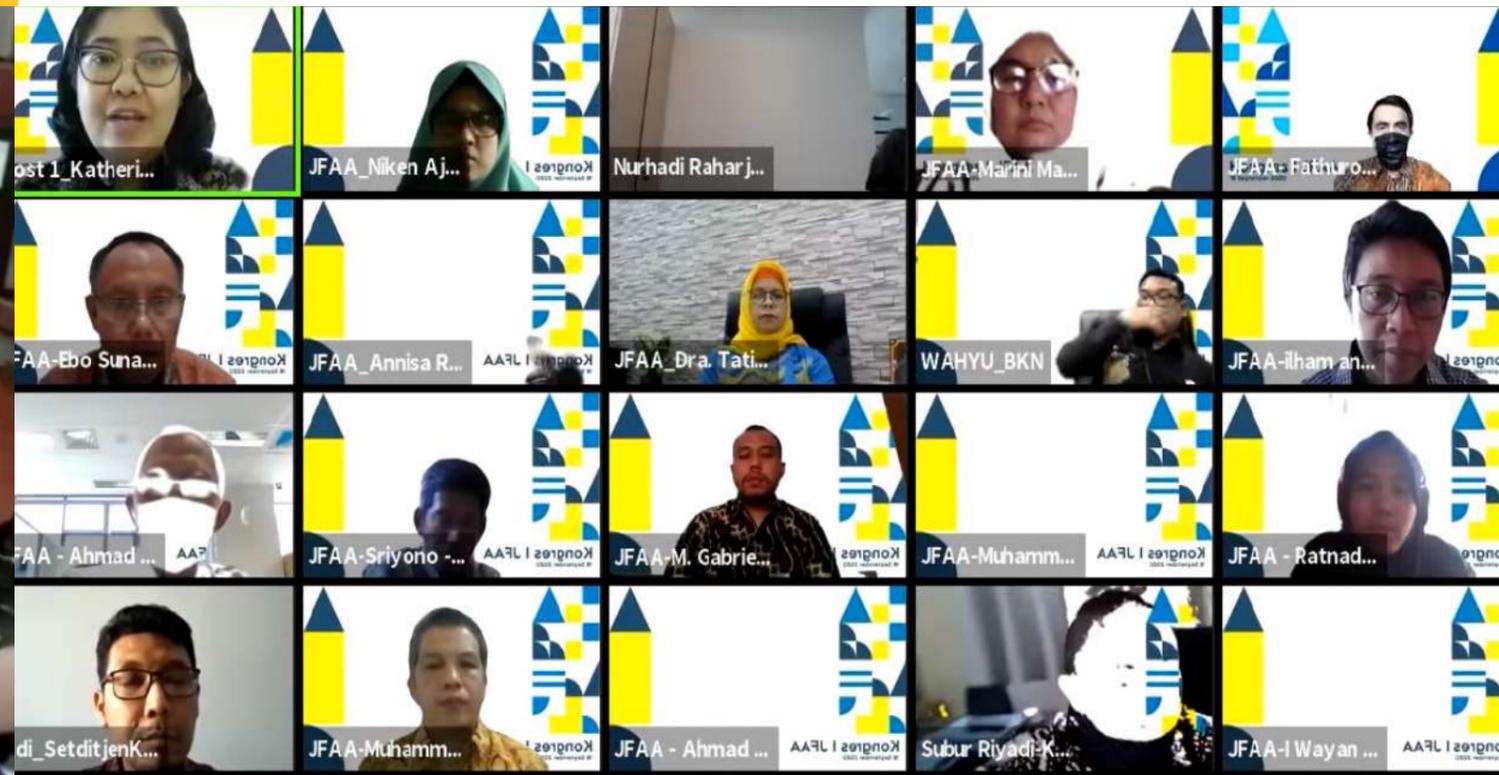


Regulation of the Minister for Empowerment of State Apparatus and Bureaucratic Reform Number 21 of 2016 concerning the Functional Position of Budget Analyst mandates the Functional Position of Budget Analyst to unite in a professional organization. The professional organization must be established within five years after the appointment of the Functional Budget Analyst on November 3, 2016. To fulfill the mandate, the Ministry of Finance i.e. the Directorate General of Budget as the JFAA supervisory agency facilitates the establishment of a professional organization for the Functional Position of Budget Analyst by convening the first JFAA Congress on September 18,

2020.

The First Congress of the Functional Budget Analyst (JFAA) has been a grand meeting of all Budget Analysts across 12 Ministries/Agencies during

particularly in the field of budgeting. The key outputs of JFAA are studies on various socio-economic dynamics using appropriate data and analytical methods. The studies are expected to



which the Budget Analysts discussed and established the Memorandum & Articles of Association of the JFAA professional organization. Chairman of professional organization was also elected. Under the theme “Realizing the Budget Analyst Profession as the Main Pillar for a Healthy and Fair State Budget”, JFAA built high expectations for the role of Budget Analysts in the formulation of Government policies,

make various recommendations for policy makers to address problems in public. In a bid to achieve this goal, a total of 376 Indonesian Budget Analysts throughout 16 Ministries/Agencies gathered on Friday, September 18, 2020 and agreed to unite their vision and mission in the first JFAA Congress.

The congress was initiated with a webinar presenting Prof. Nachrowi Djalal Nachrowi, Ph.D, Professor at FEB and Chairman of



the University of Indonesia Academic Senate as the keynote speaker. He addressed the importance of “Searching for Causality Relationships and the “Appropriate” Econometric Model for the Right Policies” for budget analysts. To carry out duties, budget analysts work with various economic theories, econometrics approaches and statistics. Among the attendees were Budget Analysts joining through the zoom meeting, around 453 people watching DJA YouTube channel. The attendees include central and regional government officials and/or employees, teachers, lecturers, students, accountants, and private employees.

At 13.30 WIB (Western Indonesian Time), the congress was held behind closed doors specifically for Budget Analysts and observers. With a total of 250 participants, the online congress succeeded in establishing the congress rules, the congress presidium, Memorandum and Articles of Association (AD/ART), and the election procedures for the general chairman of the Indonesian Budget Analyst (AAI), the JFAA professional organization. The congress managed to elect the Presidium comprising representatives of 3 levels of JFAA including Donny Nasution (JFAA Associate Expert of the Ministry of Communication and Information); Heru Ganes Santoso (JFAA Junior Expert) and Herri Kusnadi Wibowo (JFAA First Expert) who both come from the Ministry of Finance. Determination of Memorandum and Articles of Association and congress rules went well and no debate arose from the congress participants. The last agenda was the appointment of the General Chair of the Indonesian Budget Analyst. The congress unanimously appointed Muhammad Indra Haria Kurba (JFAA DJA Associate Expert) the General Chairman of AAI for the period of 2020-2023.

In his short remark, Muhammad Indra Haria Kurba expressed high hopes for the stronger role of JFAA in the national development through JFAA’s internal solidity, synergies with external parties, and expanding and strengthening AAI’s network. Furthermore, the Congress gave a mandate to the elected General Chairman to prepare the line-up within no more than 15 days after the congress. The event ended at 14.26 WIB. All congress participants cheered the results of congress and were ready to collectively manifest a healthy and fair State Budget.



**DIREKTORAT JENDERAL ANGGARAN
KEMENTERIAN KEUANGAN**

