

Understanding the new “Redesigning of the Planning and Budgeting Systems” of the Government of Indonesia

- DRAFT -

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prepared by

The Governance Global Practices (GGP) Team
World Bank Indonesia



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What is new with the Redesigning of Planning and Budgeting System

Budgeting System since FY 2009 up to end 2020

Money Follows Functions (Organizations)

principle:

- to have a clear connection between organization structure (function) and program/activity (budget structure)
- a way to ensure a link between funding allocations and performance accountability.
- It holds organization managers accountable for any spending on their programs to deliver the agreed outputs

New Budgeting System Reform starts in FY 2021

Money Follows Programs principle:

- to better integrate planning and budget.
- budget is proposed to be allocated to a set of programs that are not linked with any individual organization unit
- units are expected to contribute by implementing activities aligned with the targets to be achieved.
- To assure funding for national priority programs, achieve a result-based budget, and better performance evaluation of unit's contributions towards outcomes

What is new with the Redesigning of Planning and Budgeting System

Budgeting System since FY 2009 up to end 2020	New Budgeting System Reform starts in FY 2021
<ul style="list-style-type: none">- 1 program = 1 Director General level: budgets for programs have been aligned directly with Echelon 1 (director general) ministry structures- 1 activity = 1 Director level or spending unit: budgets for activities are aligned with directorates level (echelon 2) or spending unit.	<p>Program is no longer reflecting Echelon 1 unit</p> <ul style="list-style-type: none">- Generic Program- Technical Program: Cross Ministries or Specific 1 ministry <p>Activity is no longer reflecting Echelon 2 or spending unit. It can be implemented by different Echelon 2 in the same Echelon 1 or different Echelon 1 within the same Ministry</p>
<p>428 (technical) Programs at the level of Echelon 1</p> <ul style="list-style-type: none">- around 700+, including the generic programs (secretary general, inspectorate general, Training, Research)- 3,139 activities with 16,478 outputs	<p>Programs are Simplified to be 102 programs consist of</p> <ul style="list-style-type: none">- 1 generic program (Managerial Supports) for all ministries- 17 cross ministries and 84 specific technical programs- 215 KRO (Classification of Detailed Outputs)

Joint two Ministers' Letters of Bappenas and MOF

on Redesigning of Planning and Budgeting System manual
- S122/2020 and B517/2020, June 24, 2020

- **Scope of Redesigning of Planning and Budgeting System:**
 - General explanation about Redesign
 - Redesigning of Program
 - Redesigning of Activity
 - Redesigning of (output) of Activity in the form of:
 - Classification of Detailed Outputs (KRO – klasifikasi rincian output)
 - Detailed Outputs (RO - rincian output)
- This manual will be used as the basis and guidance to formulate Work Plan (RENJA KL) and budget (RKA KL) documents for FY 2021

Previous Problems/Challenges

- Unsynchronized Programs between the Central and Sub-National Governments creating difficulty to meet performance targets in an aggregate national wide;
- Differences between Program nomenclatures on planning and budgeting documents creating difficulty to consolidate the two
- Program and Outcome (of Program) is not well formulated;
- It is difficult for the Public to understand Performance Information
- Huge numbers of (Previous) outputs neither generate impact for the public nor produce final products for the benefit of the public
 - Too many outputs created by line ministries
 - A lot of outputs were administrative not substantive, in example: reports, documents
 - Outputs were essentially inputs: cars, buildings, computers
 - Lack of consistent definition of output's target, so difficult to be measured

Objectives of Redesigning Planning and Budgeting systems

- To implement Money Follow Programs
- To strengthen Performance Based Budgeting
- To improve the convergence of programs and activities between different line ministries/agencies in the context of THIS (Thematic, Holistic, Integrate, and Spatial), for reducing overlapping across programs/activities;
- To improve alignment between planning and budgeting documents;
- To formulate performance information is easy understood by public
- To implement value for money on planning, budgeting, implementation
- To improve integration between ministries and level of governments
- To align President vision mission, 5 development focus, 7 main development agendas, task and responsibilities of line ministries/agencies
- To align program, activity output reflecting “real work” (concrete)

References in formulating new programs

- 5 (five) development priority focus for 2020-2024, stated by the President in his inaugural speech:
 - Human Resources Development
 - Infrastructure Development
 - Simplification of regulations
 - Bureaucracy streamlining
 - Economic transformation
- 7 (seven) development agenda in RPJMN 2020 -2024
- Tasks and functions (TUSI) of line ministry and agency

Why it is urgent for Redesigning a Program?

- Programs at the Central and Local Governments are required to be synchronized so that the performance achievements can be optimal
- Planning, budgeting, implementation, monitoring and evaluation and reporting documents are easier to be consolidated;
- Targets/development performance objectives can be reflected as real programs (eye catching); and
- Information to the public can be made simpler and easy to understand

Implication Results from Redesigning Budget

- Program is no longer reflecting Echelon 1 tasks and functions, but it reflects the tasks and functions of the line ministry, being formulated by MOF and Bappenas in consultation with respective line ministry
- Activity is no longer reflecting Echelon 2 or spending unit.
 - It reflects actions to produce outputs towards the achievements of outcomes
 - It can be implemented by:
 - Some different (cross) Echelon 2s within the same Echelon 1 or
 - different (cross) Echelon 1s within the same Line Ministry
- Output (of activity) reflecting the real works (eye catching)
 - Output is the final product of the implemented activity
 - Output is differentiated by: KRO and RO

REDESIGNING A PROGRAM

Scope #1: Redesigning a Program

- The “New” Principles of a program:
 - (a) Program reflects tasks and functions of line ministry, that is formulated by MOF and Bappenas in consultation with respective line ministry.
 - Program Formulation being used in APBD can be synchronized with the expenditure programs of the line ministries at the Central Government;
 - (b) Sasaran Program (Outcome) reflecting program performance results to be achieved in national wide.
 - For a program being implemented by some different line ministries or echelon 1s, sasaran program (Outcome) and its indicators can be more than one and formulated differently (for each of the line ministry or Echelon 1) depending on the tasks and functions of that respective unit and its contribution to the intended objective
 - (c) Program Performance Indicator is a tool to measure the achievements of program performance;
 - it can be formulated either qualitative or quantitative

Scope #1: Redesigning a Program

- Program is:
 - a “policy tool” of the Line Ministry to implement its task and functions,
 - aligned with the vision and mission of the President
 - Can be implemented by “one or more than one” Echelon 1 units
- Each Line Ministry is required to:
 - Formulate **Sasaran Program (Outcome)**:
 - Outcome to reflect the program performance result to be achieved nationally
 - For Program with Cross Line Ministry and/or Echelon 1, outcome can be different depending on the tasks and functions of each unit
 - Formulate **Program Performance Main Indicators**
 - A tool to evaluate program performance achievements
 - It can be formulated in qualitative or quantitative way
 - Formulate **Program Output’s** nomenclature
 - Program Output is the Output being produced by Line Ministry (from the implementation of a program) towards the achievements of an outcome

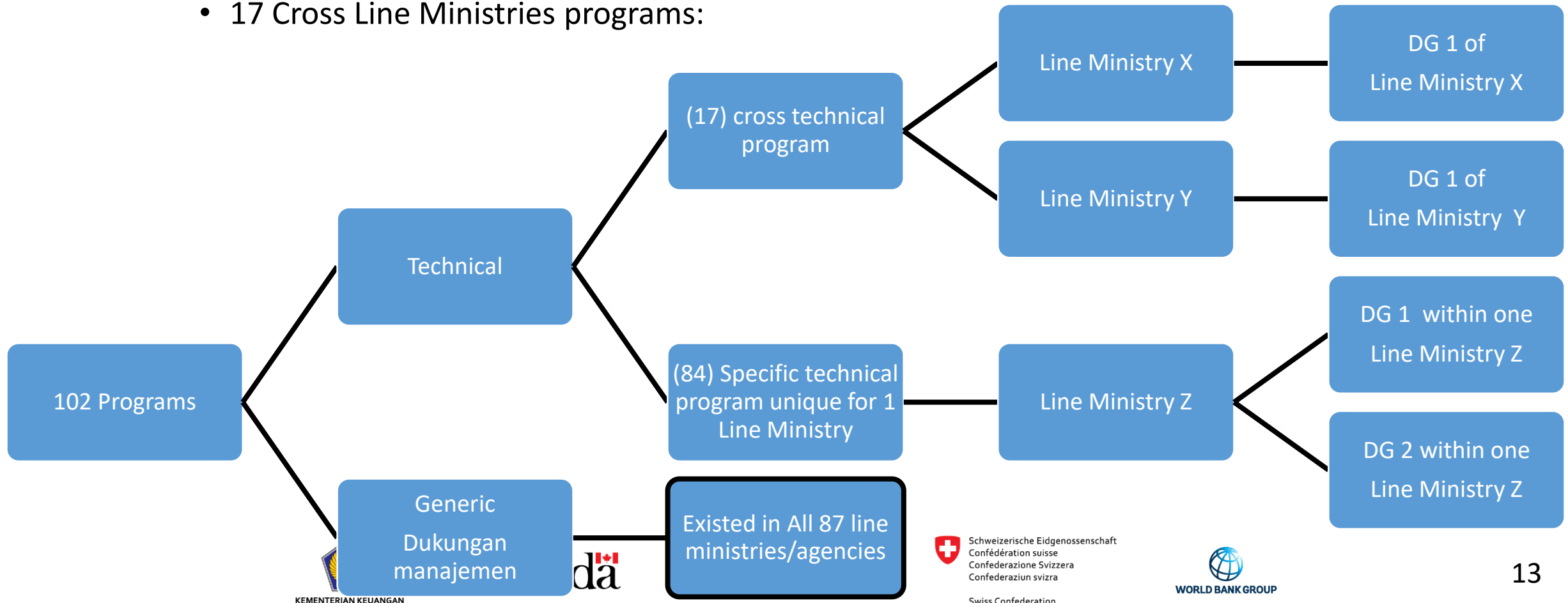
Scope #1: Redesigning a Program

There are two different types of a Program:

- Generic Program
- Technical Program
- **Generic Program (supporting the internal bureaucracy):**
 - It is designed to support the implementation of government's bureaucracy
 - A result from (consolidation of) various existing programs on:
 - Technical internal management support program
 - Supervision (Inspectorate General) program
 - Improvement of internal facilities and equipment program
 - Training and education program, for internal staff or general public who will be recruited as staff after the education is completed
 - Research and development program, that will not produce prototype to be mass produced for the benefit of the public
- **Technical Program:**
 - It is designed to implement National Development Priorities set out in RPJMN 2020-24 and RKP
 - It is **grouped into two:**
 - **Technical Program across line ministries**
 - **Technical Program specific for 1 line ministry**

Joint decree of Bappenas and MOF ministers, 8 May 2020

- From 428 (Old) Programs → Reduced to be 102 “new” programs:
 - 1 Generic Program (Dukungan Manajemen), used by all 87 Line Ministries/ Agencies
 - 101 Technical Programs:
 - 84 Technical (unique) Programs: the program is specifically used for 1 (one) line ministry only
 - 17 Cross Line Ministries programs:



Formulating “Cross” Line Ministries Technical Programs

- Based on Sectors:
 - Infrastructure, Health, Education, Others
- Program is intended for providing public services
 - easy to be understood by the public
 - a familiar term or well-known program nomenclature by the public
- Program stated as the President’s promise or development priority in RKP
- A group of line ministry’s program based on (similar) “cluster”
- Program is implemented by some line ministries to contribute for a same outcome or national impact
- Vocational Education and Training program,
 - in which the participants are not civil servant, and the graduates will be working in private
- Research and Innovation technology Program,
 - which is implemented by a specific research agency and/or to produce a prototype or mass products

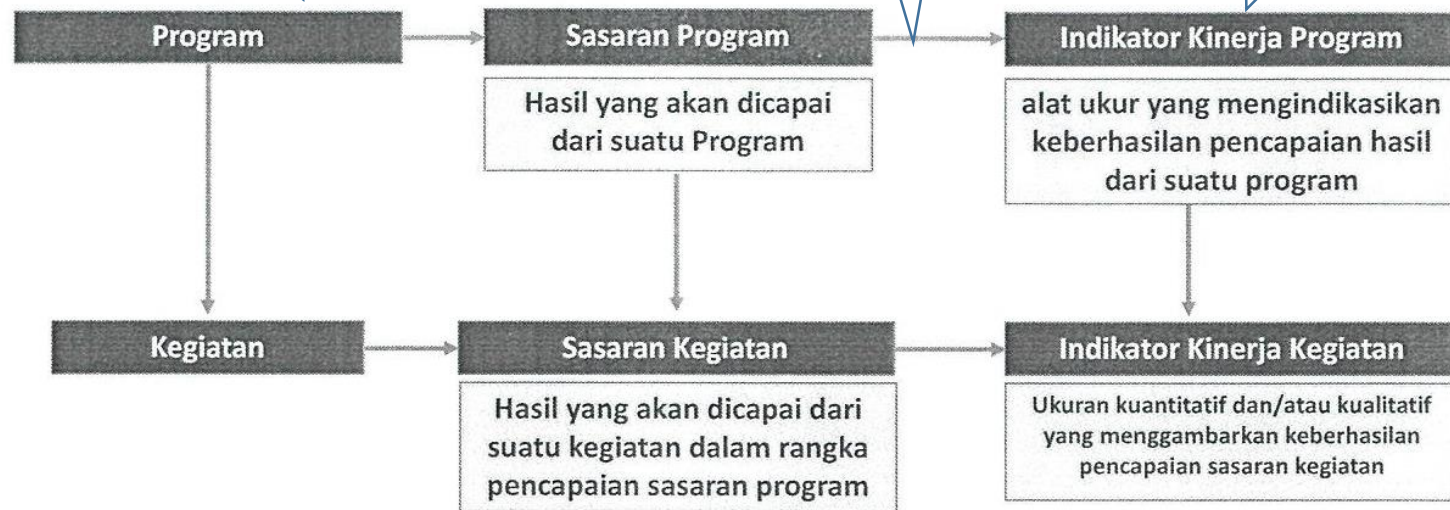
Guidelines in formulating a program

- Every individual 1 (one) program has:
 - Sasaran Program (Outcome),
 - Program Output,
 - Program Performance Indicator,
 - Activity,
 - Activity Target (Output),
 - Activity Performance Indicator;
- All of above must be unique and different from one program to another program

Program Target (Outcome) reflects the results in a national wide; Outcome can be created differently depending on unit's task and function to deliver a program

Program output is generated by K/L to achieve same outcome

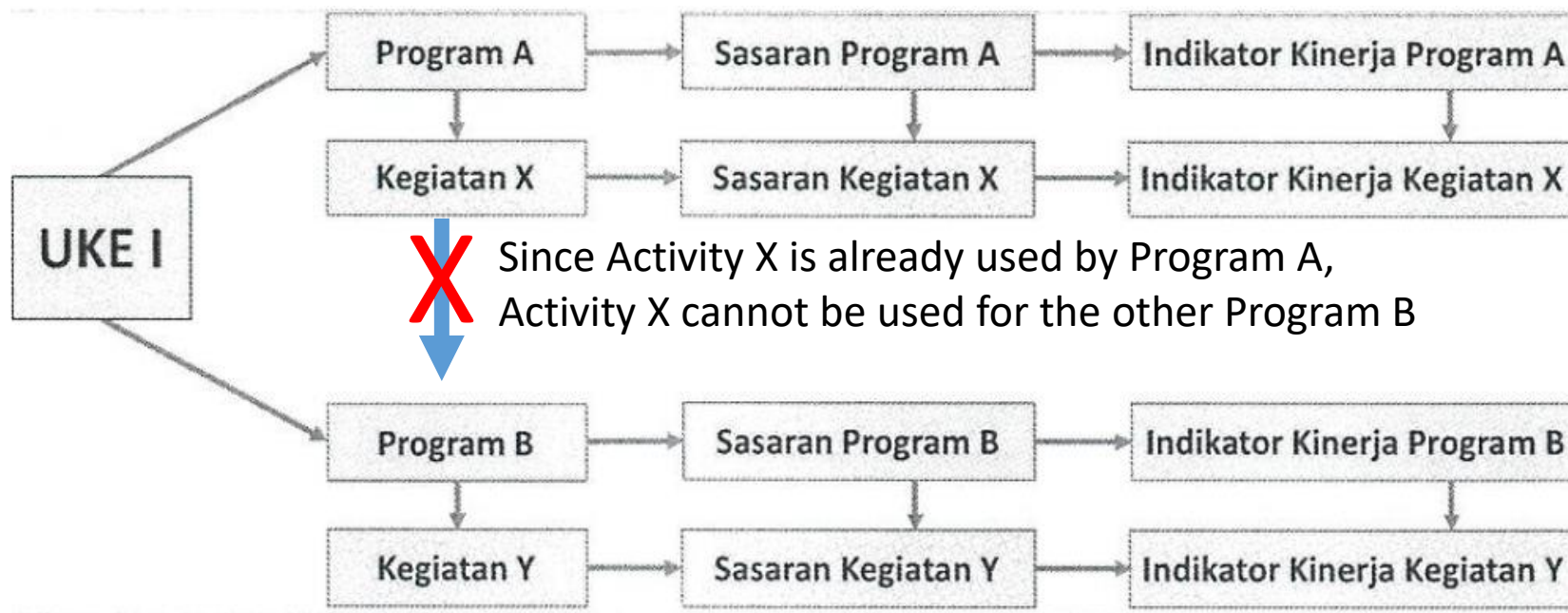
Indicator tool to measure the achievements of program performance; it can be either qualitative or quantitative



Bagan 1. Keterkaitan antara Program dan Kegiatan beserta Sasaran dan Indikator

Guidelines in formulating a program

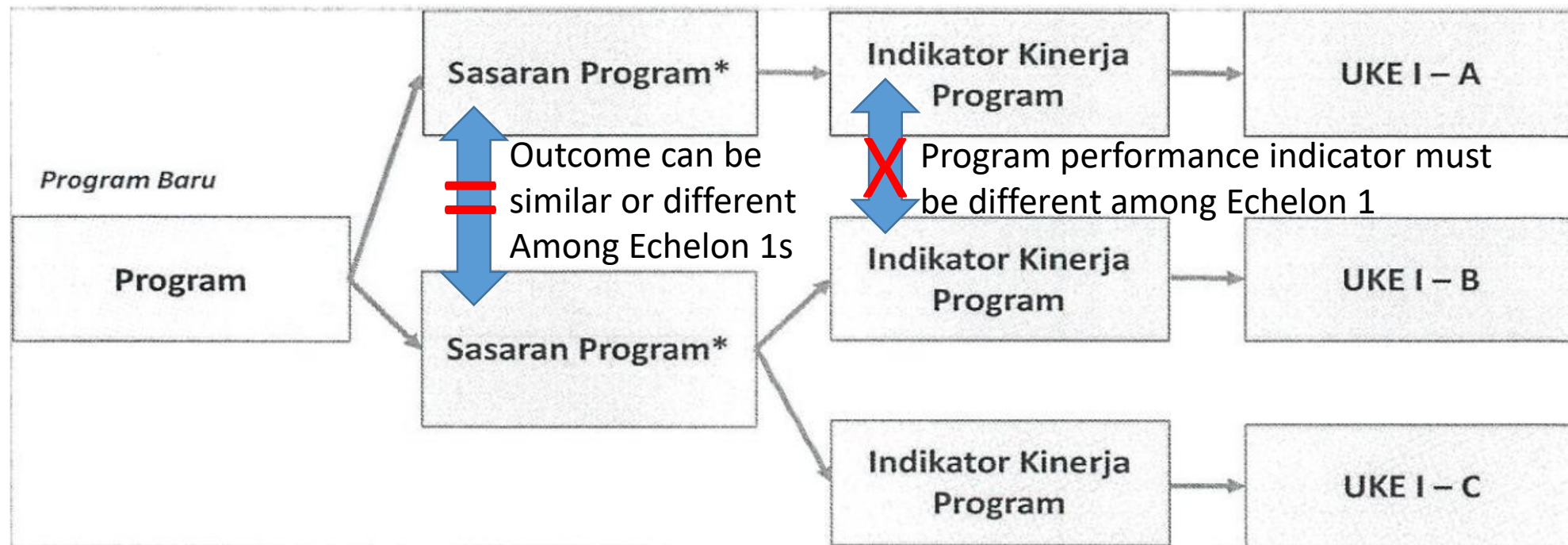
- Echelon 1 unit who implement both Generic and Technical Programs, is not allowed to use “same” Activity for two different Programs



Bagan 2 Penuangan Program dan Kegiatan beserta Sasaran dan Indikator pada Unit Kerja Eselon I yang Melaksanakan Lebih dari 1 (satu) Program

Guidelines in formulating a program

- If one Program is implemented by more than one Echelon 1:
 - Sasaran Program (Outcome) of each Echelon 1 can be made similar or different “but” the Sasaran Program (Outcome) Indicator of each Echelon 1 should be made different with other Echelon 1 to reflect clear accountability performance of each individual echelon 1 unit (i.e., UAE 1 A, B and C below)



Bagan 4 Keterkaitan antara Program dengan Unit Kerja Eselon I Pelaksana

Guidelines in formulating a program

- In the case that one Technical Program is implemented by more than one Echelon 1 within a same ministry:
 - Line Ministry is required to assign the “Coordinator/ Lead Stakeholder/ Responsible Agency”
 - The assignment must be made by Minister/Head of Agency in the form of Official Assignment Letter, taking into accounts the task and responsibility of the assigned unit
- For example, the Program for State Revenue Management in MOF is implemented by 3 (three) different DGs, DG Tax as the coordinator

(in billion IDR)	Program Pengelolaan penerimaan negara
1. DG Budget	5.7
1. DG Tax	1,435.0
1. DG Custom	874.1

17 technical programs across BA (Line Ministries)

1) Program Penyelenggaraan Lembaga Legislatif dan Alat Kelengkapan:

- 001 MPR
- 002 DPR
- 095 DPD

2) Program Penegakan dan Pelayanan Hukum

- 005 Mahkamah Agung
- 006 Kejaksaan RI
- 013 Kementerian Hukum dan Hak Asasi Manusia RI

3) Program Penyelenggaraan Layanan Kepada Presiden dan Wakil Presiden

- 007 Sekretariat Negara
- 114 Sekretariat Kabinet

4) Program Pemajuan dan Penegakan HAM

- 013 Kementerian Hukum dan Hak Asasi Manusia RI
- 074 Komisi Nasional HAM

5) Program Nilai Tambah dan Daya Saing Industri

- 018 Kementerian Pertanian
- 019 Kementerian Perindustrian

6) Program Pendidikan dan Pelatihan Vokasi

- 018 Kementerian Pertanian
- 019 Kementerian Perindustrian
- 020 Kementerian Energi dan Sumber daya Mineral
- 022 Kementerian Perhubungan
- 023 Kementerian Pendidikan dan Kebudayaan
- 024 Kementerian Kesehatan
- 026 Kementerian Ketenagakerjaan
- 029 Kementerian Lingkungan Hidup dan Kehutanan
- 032 Kementerian Kelautan dan Perikanan
- 033 Kementerian Pekerjaan Umum dan Perumahan Rakyat
- 040 Kementerian Pariwisata dan Ekonomi Kreatif/Bakref

7) Program Riset dan Inovasi Ilmu Pengetahuan dan Teknologi

- 018 Kementerian Pertanian
- 019 Kementerian Perindustrian
- 020 Kementerian Energi dan Sumber daya Mineral
- 022 Kementerian Perhubungan
- 024 Kementerian Kesehatan
- 026 Kementerian Ketenagakerjaan
- 029 Kementerian Lingkungan Hidup dan Kehutanan
- 032 Kementerian Kelautan dan Perikanan

17 technical programs across BA (Line Ministries)

8) Program Infrastruktur konektivitas

- 022 Kementerian Perhubungan
- 033 Kementerian Pekerjaan Umum dan Perumahan Rakyat

9) Program Kualitas Pengajaran dan Pembelajaran

- 023 Kementerian Pendidikan dan Kebudayaan
- 025 Kementerian Agama

10) Program PAUD dan Wajib Belajar 12 tahun

- 023 Kementerian Pendidikan dan Kebudayaan
- 025 Kementerian Agama

11) Program Pendidikan Tinggi

- 023 Kementerian Pendidikan dan Kebudayaan
- 025 Kementerian Agama

12) Program Ketahanan Bencana (dan Perubahan Iklim)

- 029 Kementerian Lingkungan Hidup dan Kehutanan
- 103 Badan Nasional Penanggulangan Bencana (BNPB)

13) Program Kualitas Lingkungan Hidup

- 029 Kementerian Lingkungan Hidup dan Kehutanan
- 032 Kementerian Kelautan dan Perikanan

14) Program Koordinasi Pelaksanaan Kebijakan

- 034 Kementerian Koordinator Bidang Politik, Hukum dan Keamanan
- 035 Kementerian Koordinator Bidang Ekonomi
- 036 Kementerian Koordinator Bidang Pembangunan Manusia dan Kebudayaan
- 120 Kementerian Koordinator Bidang Kemaritiman dan Investasi

15) Program Kebijakan, Pembinaan Profesi, dan Tata Kelola ASN

- 048 Kementerian Pendayagunaan Aparatur Negara dan Reformasi Birokrasi
- 086 Lembaga Administrasi Negara
- 088 Badan Kepegawaian Negara

16) Program Penyiaran Publik

- 116 Lembaga Penyiaran Publik Radio Republik Indonesia
- 117 Televisi Republik Indonesia

17) Program Pengembangan Kawasan Strategis

- 109 Badan Pengembangan Wilayah Suramadu (BPWS)
- 112 Badan Pengusahaan Kawasan Perdagangan Bebas dan Pelabuhan Bebas BATAM (BPKPB BATAM)
- 118 Badan Pengusahaan Kawasan Perdagangan Bebas dan Pelabuhan Bebas Sabang (BPKPB SABANG)

Specific Program of “Cross” different DGs in one Ministry – example in MOF

- Before/existing structure

From 12 Programs of 11 Echelon 1

- Managerial Support (by Secgen)
- Supervision and Accountability (by IG)
- Training, education and certification (by BPPK)
- Budget Management (by DG Budget)
- Central and SNGs fiscal relationship (by DJPK)
- Financing and Risk Management (by DJPPR)
- Fiscal Policy (by BKF)
- Treasury management (by DG Treasury)
- Improvement of Tax revenue (by DG Tax)
- Services on custom and excise (by DGCE)
- State Asset Management (by DG AM)
- Services on export and import (by INSW Portal)



- Future/proposed structure

To be Redesigned for 5 Programs only

1. **Fiscal Policy Program** (by BKF, DG Tax, DG CE, DG Budget, DJ PPR, and Secretary General); outcome: strengthening fiscal management sustainability
2. **State Revenue Program** (by DG Tax, DG CE, DG Budget); outcome: optimizing tax revenue
3. **State Expenditure Program** (by DG Budget, DG Fiscal Balance, and DG Treasury); outcome: a high quality of state expenditure
4. **Treasury and Risk Management Program** (by DJ PPR, DG Treasury, and DG Asset Management); outcome: an accountable treasury management and managed risks
5. **Managerial Support Program** (by Secretary General, IG, BPPK, INSW, and Secretariat EU I); outcome: an agile, effective and efficient bureaucracy



REDESIGNING AN ACTIVITY

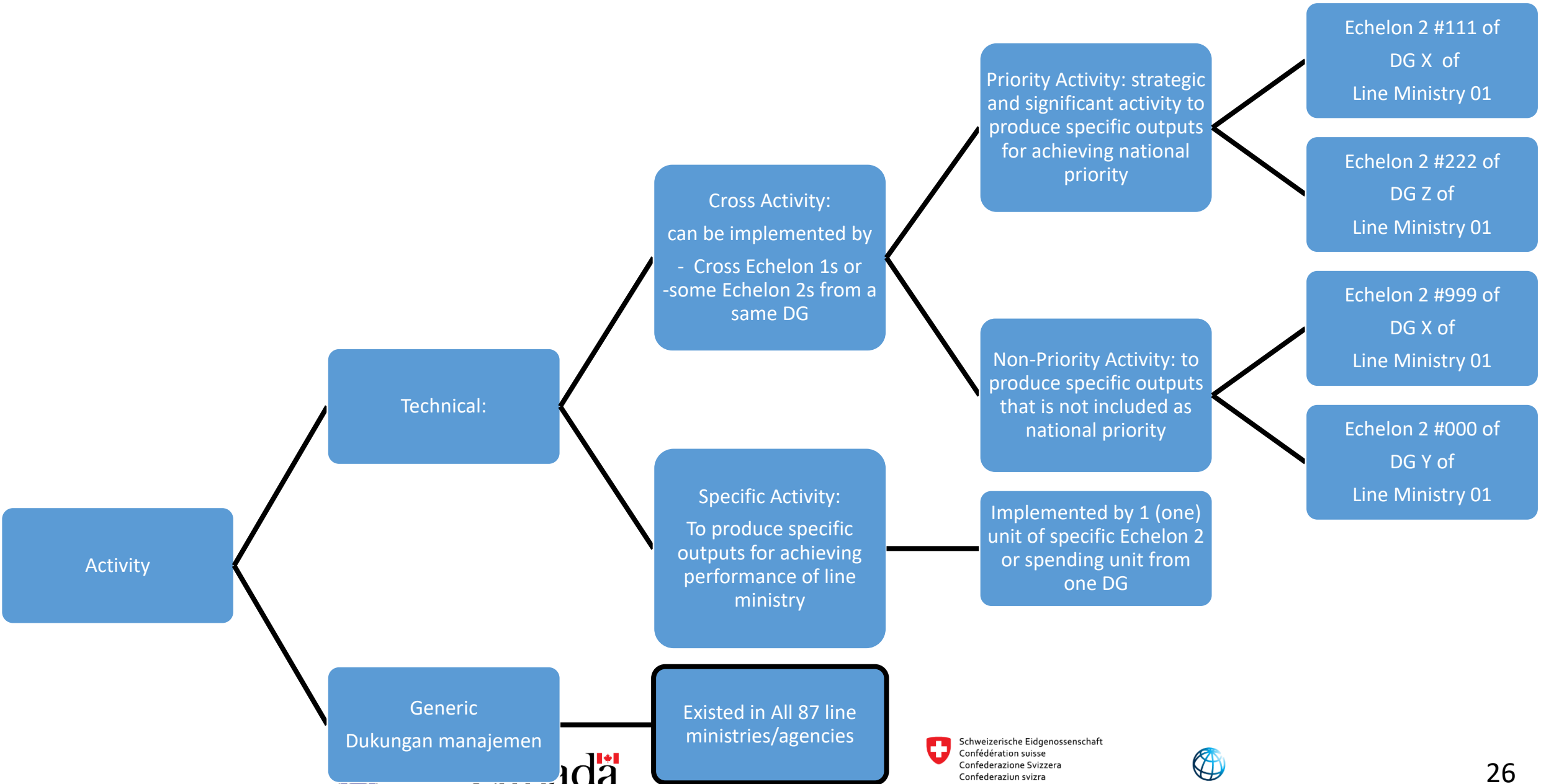
Scope #2: Why to redesign an Activity?

- Duplications (overlapping) between some activities of different line ministries
- Activity did not reflect the tasks and functions of the line ministry
- To improve budget efficiency through an implementation of integrated (or convergence) activity
- A need to create a “cross” activity that is implemented by some different units
- A need to understand that an activity being done by one unit is part of a “sequence” process/cycle
- There are some similar activities being implemented by different units
- To ease the evaluation of performance and budget accountability of the implemented activities

Scope #2: Redesigning an Activity

- **Activity is no longer linked with Echelon 2 unit or Spending Unit**
 - One Activity can be implemented by more than one Echelon 2 units
- There are two different activities:
 - **Generic Activity** – management support: internal activity of the unit
 - Secretary General, Inspectorate General, training agency, secretary DG/Deputy
 - **Technical Activity**: to support achievement of national development objective
 - **Cross Activity is implemented by some Echelon 2/Spending Unit within 1 (one) DG**
 - Priority Activity: strategic and significant activity to produce specific outputs for achieving national priority
 - Non-priority Activity: to produce specific outputs that is not included as national priority
 - **Specific: Implemented by 1 (one) unit of specific Echelon 2/spending unit**
 - To produce specific outputs for achieving performance of line ministry

Redesigning Activity

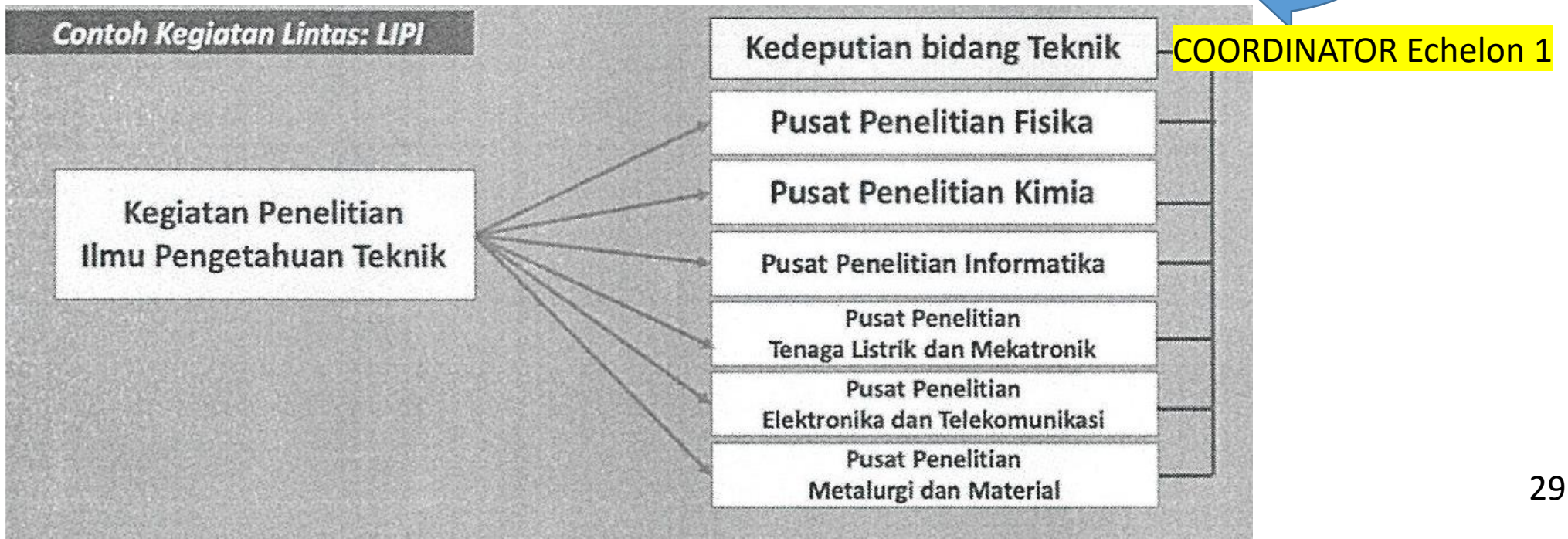


Guidelines in formulating an Activity

- Activity nomenclature is formulated to reflect actions being implemented to produce outputs towards the achievement of activity target
- Activity refers efforts to support program, including:
 - supervision,
 - organizing,
 - implementation, and
 - provide services
- **1 (one) activity can be referred to 1 (one) program only!**
- Line Ministry's Activity could be implemented by:
 - Some different Echelon 1s or
 - cross Echelon 2 from one Echelon 1 (by two (2) or more Echelon 2 in one Echelon 1)
- Cross Activity is intended to improve coordination and synergy among different Echelon 2
- Cross Activity is applied not only on planning and budgeting but also on monitoring evaluation and accountability performance evaluation

Guidelines in formulating an Activity

- Accountability Performance of each Echelon 2 must be differentiated by:
 - having the different Activity Target (output)
 - Having the different Activity Performance indicator for each of individual unit implementing an activity
- Line Ministry assign a coordinator for cross activity, either:
 - Echelon 1 as the head of respective Echelon 2 or one of the Echelon 2 through a formal assignment letter

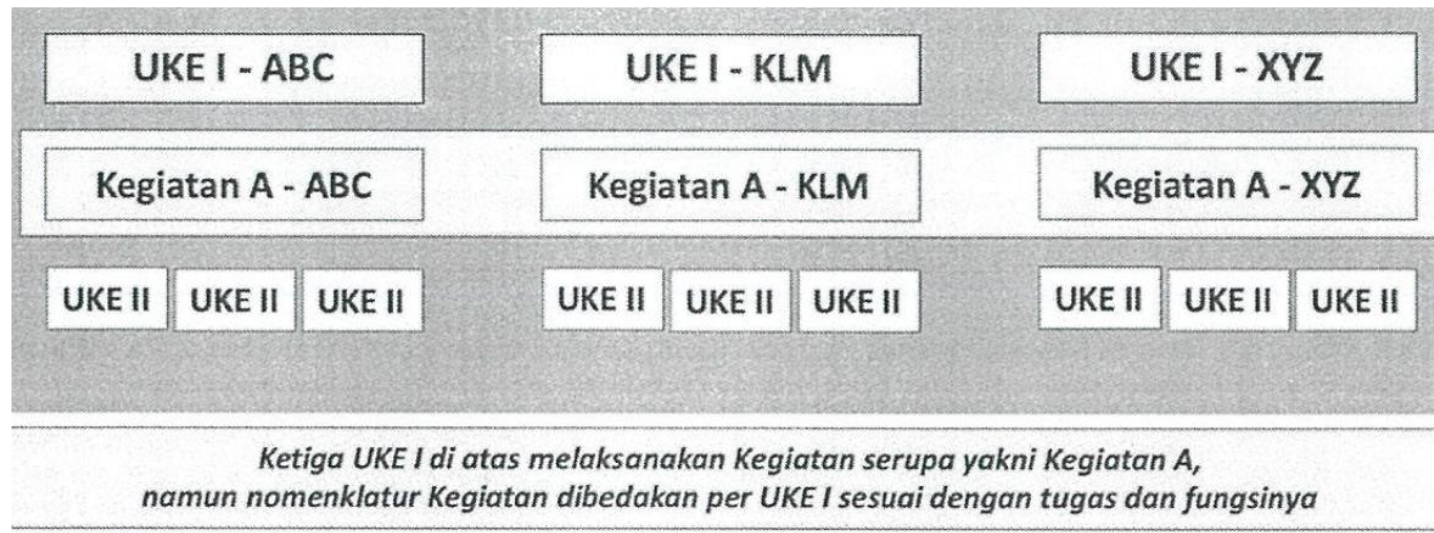


In the case of some Echelon 1 from one Line Ministry to implement one similar activity:

- the nomenclature of that activity will be differentiated by adding specific characteristics reflecting the tasks and functions of that Echelon 1

In example there are 3 Echelon 1s: UKE I ABC; UKE I KLM; and UKE I XYZ;
They are implementing one same Activity "A"

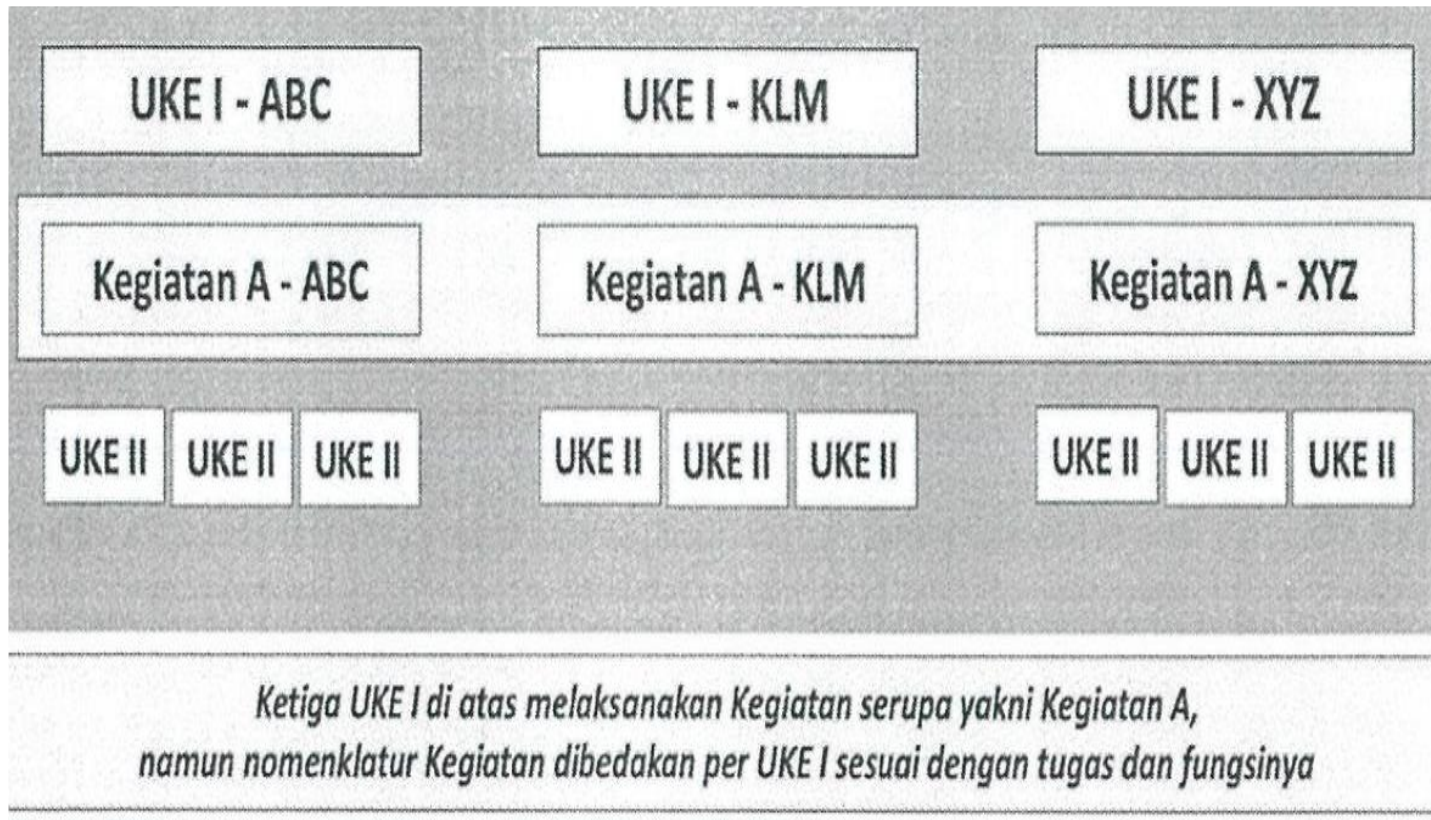
- Activity "A" nomenclature will be differentiated for each Echelon 1 to be 3 activities:
(i) Activity A –ABC; (ii) Activity A-KLM; and (iii) Activity A-XYZ



Bagan & Ilustrasi Penuangan Nomenklatur Kegiatan yang Serupa/Sejenis

For the “generic” activity of the Management Support (Program):

- Leading agency is the Secretariat General of Line Ministry (Echelon 1)
- Stakeholder of generic output is the Secretary DG/deputy (Echelon 2)



Bagan & Ilustrasi Penuangan Nomenklatur Kegiatan yang Serupa/Sejenis

REDESIGNING AN OUTPUT

Scope #3: Redesigning an Output

- Output (Activity target) has an important position on Logical Framework.
 - It links between the top-down:
 - implementation from the development target → strategic target → program target → activity target (output) in a systematic and sustainable way; and
 - bottom-up
 - a cycle where inputs will be used to produce outputs
- Why to redesign?
 - There is a need to group the outputs (produced by line ministries) that will contribute to Outcome achievements
 - There is a need to have a same standard of the outputs to make comparable on its efficiency
- Redesigning of (output) of Activity in the form of:
 - Classification of Detailed Outputs (KRO – klasifikasi rincian output)
 - Detailed Outputs (RO - rincian output)

Classification of Detailed Outputs (KRO – klasifikasi rincian output)

- KRO is a group of the detailed outputs (RO) of the line ministries that is formed by grouping or classifying similar outputs based on same sector/ type/ field a systematic way
- Characteristic of KRO:
 - It is used for Goods or Services
 - Grouping or classifying the similar detailed outputs (RO)
 - **It is not a “real/concrete output”**
 - It is a general in nature, so it could be used by (all) many different line ministries
 - It has a certain unit measurement
 - It is “closed” and standard: so it could only be adjusted/revised after being approved by Bappenas and MOF
 - Is comparable, so the output and unit measurement of KRO can be compared

Detailed Outputs (RO - rincian output)

- RO is the real output that is specifically produced by line ministries based on certain issues and/or locations to support the achievements of the set activity target
- Characteristic of RO:
 - It is used for Goods and Services
 - Telling a **specific focus or location** of the activity
 - It is a “**real and outputs**”, directly reflecting an achievement of unit’s activity
 - RO is unique in nature, reflecting unit’s tasks and functions who produce it
 - Unit measurement of RO is the same with unit measurement of KRO
 - It is “open” where the line ministry is allowed to form/change by their own

Tabel 1. Perbandingan Karakteristik KRO dan RO

KRO	RO
Barang atau Jasa	Barang atau Jasa
Kelompok <i>Output</i>	Mencakup Fokus/Lokus
Bukan <i>Output</i> Riil	<i>Output</i> Riil Unit Kerja
Bersifat Umum	Bersifat Sangat Spesifik (Unik)
Digunakan oleh Banyak (Semua) Kementerian/Lembaga	Mencerminkan Tugas dan Fungsi Unit Kerja Pelaksana Kegiatan
Mempunyai Volume dan Satuan	Mempunyai Volume dan mempunyai Satuan yang sama dengan KRO
Standar dan Tertutup	Terbuka
<i>Comparable</i>	

Formulating the new KRO and RO

- KRO and its unit indicators are set as a standard reference
 - Line ministry is not allowed to change/create KRO nomenclatures
- RO is a final product being produced by line ministry
 - RO is a unique and specific
 - RO nomenclatures can be different among different line ministries
- If the line ministry's "existing" outputs is a final product,
 - it would be treated as "RO", while
 - the KRO shall follow the standard references being already developed by Bappenas and MOF
- If the standard references of KRO is not available,
 - Line Ministry can propose a new KRO to be discussed with Bappenas and MOF
- If the output of line ministries is an equivalent level to KRO,
 - the line ministry can propose a new RO that must be a final product

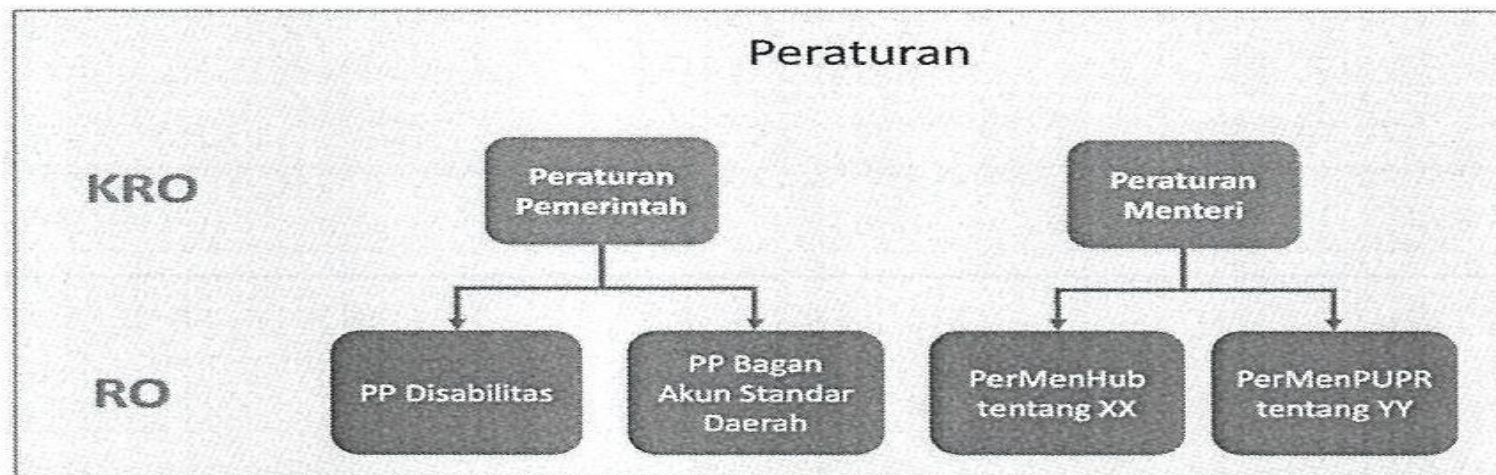
Example of KRO and RO for non-physical outputs - in example: issuing a “regulation”

1) KRO:

- Number of regulations issued can be comparable
- Range of cost of issuance can be identified, from lowest to highest range of budget
- Average cost can be known to ease benchmarking value for money
- Cost difference among line ministries is caused by different process and methodology, so it can be uniformed and KRO can recommend the most efficient and effective method

2) RO:

- be more specific: i.e., Transport Minister regulation on transport control during COVID-19 to describe the scope and urgency of the issued regulation



Example of KRO and RO for physical outputs

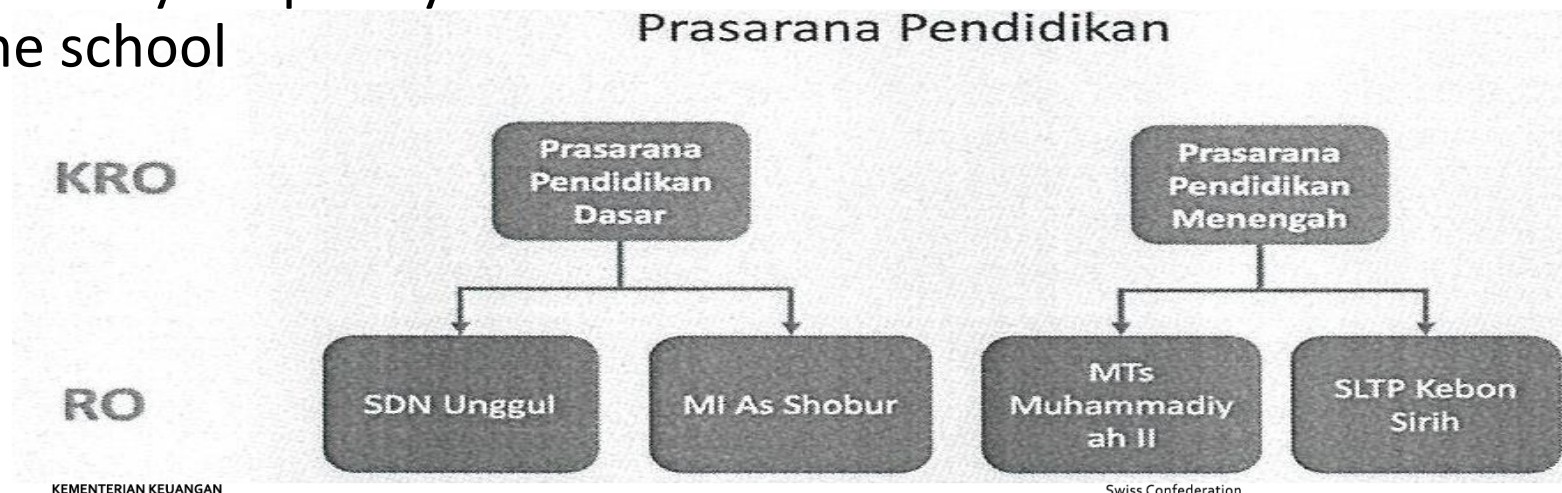
- in example: developing a school building

1) KRO:

- Use general term, in example, School facilities
- Can be differentiated for: Basic Education Facility; or Secondary Education Facility
- Cost to build one school can be known for easy benchmarking and comparing among different line ministries in getting the most efficient and effective technique

2) RO:

- be specified: i.e., SD Unggul (MoEC), MI As Shobur (Min of Religious Affairs)
- To identify output by Location and to reduce a morale hazard in developing the same school



The end of Analysis

For Further Information:

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Comments to the Redesigning of Planning and Budgeting Systems

WB Comments on Redesigning Planning and Budgeting Systems

MOF claims with Redesigning

- there will be a clear linkage/alignment between: Vision Mission of the President - Development focus (President Directives) - 7 (seven) development agendas (of RPJMN) - Tasks and Functions of LM/agencies and Subnational governments

WB Team Comments

- *it requires a close coordination between MOF and Bappenas (and MOHA)*
- *Bappenas itself must ensure a clear linkage between RPJMN and RKP;*
- *line ministries need to ensure their Renstra/Renja/RKA-KL will be aligned with RPJMN/RKP;*
- *MOHA needs to be consulted for the alignment between RPJMN and SNG's RPJMD*

WB Comments on Redesigning Planning and Budgeting Systems

MOF claims with Redesigning

there is no need to do a tagging;
but if it is deemed necessary,
tagging facility can still be done in
a limited way

WB Team Comments

- *Tagging for a thematic budget will still be needed;*
- *In example: Stunting Thematic Program is contributed by 22 Line ministries, so it is not possible to create just one “cross” program for a thematic*

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- *In example: Stunting Thematic Program is contributed by 22 Line ministries, so it is not possible to create just one “cross” program for a thematic*

WB Comments on Redesigning Planning and Budgeting Systems

MOF claims with Redesigning

Redesigning of Budgeting System would strengthen Performance Based Budgeting implementation

WB Team Comments

→ *is should not only to strengthen PBB, but it should also ensure that in the future the appropriation and allocation of the budget is connected with the program's intervention logic,*

WB Comments on Redesigning Planning and Budgeting Systems

MOF claims with Redesigning

Formulation of the new program, both of cross echelon 1 or cross line ministries, is done by Bappenas and MOF, in coordination with the relevant line ministry

WB Team Comments

to apply both “top-down” and “bottom-up” approach in parallel since L/M itself would know better their actual needs and program nomenclature to support its policy objectives rather than the MOF/ Bappenas staff

WB Comments on Redesigning Planning and Budgeting Systems

MOF claims with Redesigning

- For the Program of cross different line ministries (convergence), the **program coordinator will be appointed based on the ministry with largest budget allocation;**

WB Team Comments

- *the appointment of program coordinator based on the largest budget allocation might create a “super-ministry and/or super-director general” with a bias that the program coordinator will give a priority and focus to their own budget rather than to the other units with smaller contribution to the program objectives.*

WB Comments on Redesigning Planning and Budgeting Systems

MOF claims with Redesigning

- Program (nomenclature) formulation in APBD of SNGs can follow (or be synchronized) with the Central Government programs

WB Team Comments

MOF should consider the recent initiative of MOHA for SNG's:

- *Permendagri #90/2019 on Local Government Development Planning and Budget Classification, Codification, and nomenclature;*
- *Permendagri #70/2019 on Local Government Information System (SIPD); and*
- *Draft Government Regulation on BAS (Chart of Account) of SNGs led by DJPK & MOHA*

WB Comments on Redesigning Planning and Budgeting Systems

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WB Comments on Redesigning Planning and Budgeting Systems

MOF claims with Redesigning

- Outcome reflects the intended result of program performance in a national wide scope

WB Team Comments

ensure a consistency of outcome produced by CG and SNGs since an outcome is a result of all interventions, while most of the service delivery programs are implemented by SNGs

WB Comments on Redesigning Planning and Budgeting Systems

MOF claims with Redesigning

- For the cross-line ministries' program or cross echelon I, the formulation of the outcome could be different depending on the tasks and responsibilities of the unit and/or its involvements in delivering the intended **program's outputs**

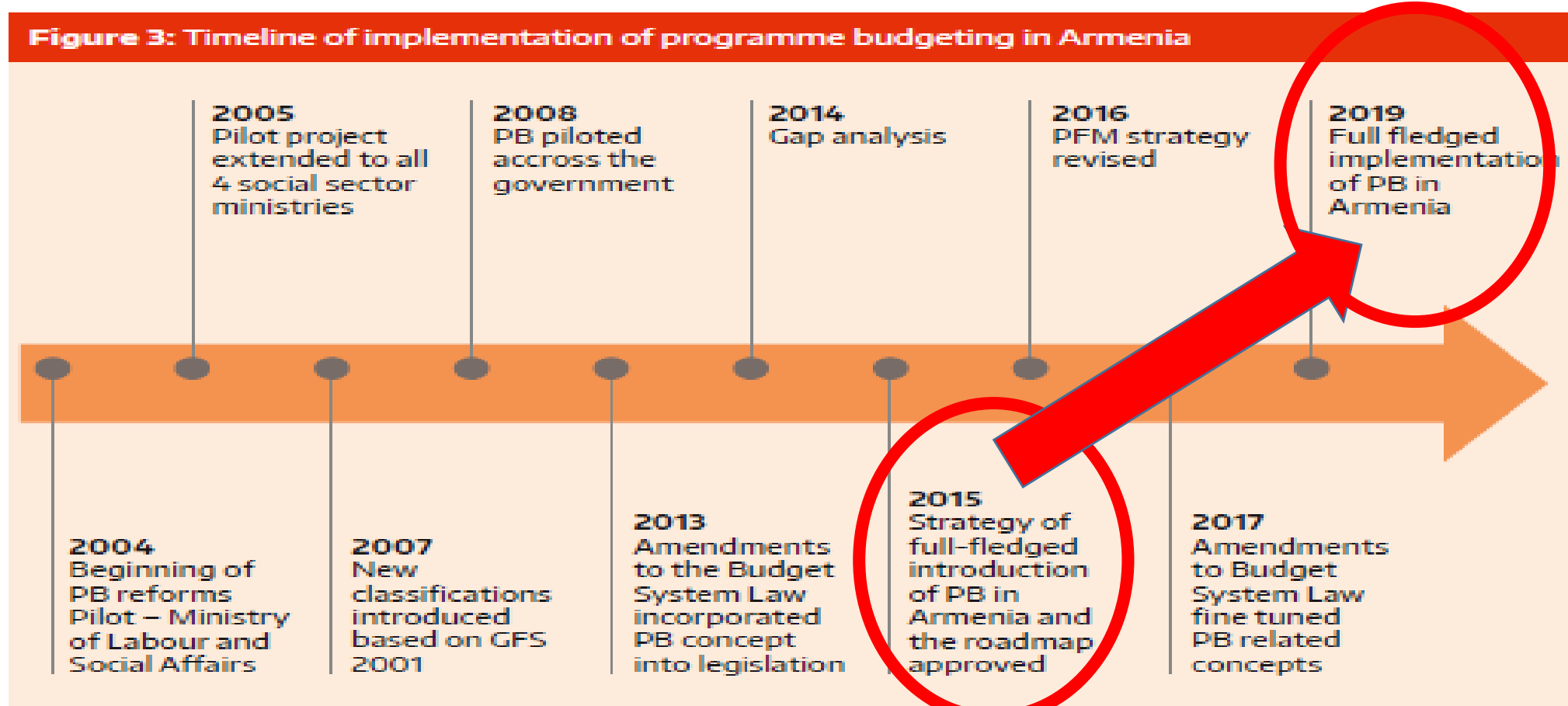
WB Team Comments

Introduction of Program's Outputs is inline with the WB recommendations for MOF to introduce the concept of intermediate outcome

WB Team concluded recommendations

- Do not be over ambitious and rush with the reform time-line

In example: Armenia took 5 years after the completion of a (full-fledged) strategy in 2015 to the full-fledged implementation in 2019



WB Team concluded recommendations

- Quality Control?
 - While it is good to know that the Formulation of the new program, both of cross echelon 1 or cross line ministries, must be done by Bappenas and MOF, in coordination with the relevant line ministry, MOF and Bappenas shall confirm that they themselves have the capacity to do the quality control in developing and creating a cross program for the entire 89 line ministries, and in coordinating with MOHA to create full synchronized programs with SNGs
- Dedicated Unit within MOF to guide this reform?
 - It is a big task so it would be much better if MOF establishes a new dedicated “transformation” unit (with a full team of staff) to implement this reform
 - This unit must be formed with members from all related DGs (not only DG B)
 - The current plan by implementing this reform under the 3 (three) different directorates within DG Budget would create a risk of inconsistency in term of advising and guiding the line ministries

WB Team concluded recommendations (3/3):

- SPAN has consistently applied a harmonized budget and accounting classification structure throughout the budget formulation, execution, accounting and reporting cycle according to organizational (administrative) units, function/ sub function, economic and programmatic classifications, and it is compliant with latest international GFS/COFOG standards.

→ new redesign planning and budgeting shall ensure the well linkage between planning, budgeting, execution, accounting and reporting

- The new performance architecture and information structure should ensure that the planning and budgeting functions use the same classification structure and/or easily to be mapped.

→ This reform requires an adjustment to the planning documents (RKP, RENJA) to be consistently formulated with Budget documents of MOF

- To convey a better message to the stakeholders:
 - This reform is not intended to provide more flexibility for L/M to shift their budget without the control of MOF;
 - MOF and Bappenas should be having a single, common and solid understanding of the new reform before meeting with L/M (avoiding any argumentation and debate among the two in front of L/M)
 - This reform is not about budget classification restructuring only but it could later on impact the organization structure/number of staff/budget allocation
 - Obtaining saving of budget is not the main reason from this reform but it is expected that in the future it is easier for GOI to find efficiency from duplicative programs/activities/outputs

Attachment:

The list of All KRO being designed and set by Bappenas and MOF

List of KRO to be used as guidance for all L/M

Kode Grup	Grup KRO	Kode Jenis	Jenis KRO	No.	Kode KRO	KRO	SATUAN
A	Kerangka Regulasi	A	Peraturan	1	AAA	Undang-Undang	UU
				2	AAB	Peraturan Pemerintah Pengganti Undang-Undang	Perppu
				3	AAC	Peraturan Pemerintah	PP
				4	AAD	Peraturan Presiden	PerPres
				5	AAE	Keputusan Presiden	KepPres
				6	AAF	Instruksi Presiden	Inpres
				7	AAG	Peraturan Menteri	PerMen
				8	AAH	Peraturan lainnya	peraturan
		B	Kebijakan/Kajian	9	ABA	Kebijakan Bidang Ekonomi dan Keuangan	Rekomendasi Kebijakan
				10	ABB	Kebijakan Bidang Investasi dan Perdagangan	Rekomendasi Kebijakan
				11	ABC	Kebijakan Bidang Politik	Rekomendasi Kebijakan
				12	ABD	Kebijakan Bidang Hukum dan HAM	Rekomendasi Kebijakan
				13	ABE	Kebijakan Bidang Pertahanan dan Keamanan	Rekomendasi Kebijakan
				14	ABF	Kebijakan Bidang Sarana dan Prasarana	Rekomendasi Kebijakan

List of KRO to be used as guidance for all L/M

Kode Grup	Grup KRO	Kode Jenis	Jenis KRO	No.	Kode KRO	KRO	SATUAN
A	Kerangka Regulasi	B	Kebijakan/Kajian	15	ABG	Kebijakan Bidang Kesehatan	Rekomendasi Kebijakan
				16	ABH	Kebijakan Bidang IPTEK, Pendidikan dan Kebudayaan	Rekomendasi Kebijakan
				17	ABI	Kebijakan Bidang Energi dan Sumber Daya Alam	Rekomendasi Kebijakan
				18	ABJ	Kebijakan Bidang Lingkungan Hidup	Rekomendasi Kebijakan
				19	ABK	Kebijakan Bidang Tenaga Kerja, Industri dan UMKM	Rekomendasi Kebijakan
				20	ABL	Kebijakan Bidang Tata Kelola Pemerintahan	Rekomendasi Kebijakan
				21	ABM	Kebijakan Bidang Pelayanan Publik	Rekomendasi Kebijakan
				22	ABN	Kebijakan Bidang Sosial	Rekomendasi Kebijakan
				23	ABO	Kebijakan Bidang Teknologi Informasi	Rekomendasi Kebijakan
				24	ABP	Kebijakan Bidang Pengembangan Wilayah	Rekomendasi Kebijakan
				25	ABQ	Kebijakan Bidang Aparatur	Rekomendasi Kebijakan
				26	ABR	Kebijakan Bidang Pertanian dan Perikanan	Rekomendasi Kebijakan
27	ABS	Kebijakan Bidang Ketahanan bencana dan perubahan iklim	Rekomendasi Kebijakan				

List of KRO to be used as guidance for all L/M

Kode Grup	Grup KRO	Kode Jenis	Jenis KRO	No.	Kode KRO	KRO	SATUAN
A	Kerangka Regulasi	B	Kebijakan/Kajian	28	ABT	Kebijakan Bidang Ruang dan Pertanahan	Rekomendasi Kebijakan
				29	ABU	Kebijakan Bidang Tenaga Nuklir	Rekomendasi Kebijakan
				30	ABV	Kebijakan Bidang Kehutanan	Rekomendasi Kebijakan
		C	Perizinan	31	ACA	Perizinan Produk	Produk
				32	ACB	Perizinan Masyarakat	Orang
				33	ACC	Perizinan Kelompok Masyarakat	Kelompok Masyarakat
				34	ACD	Perizinan Lembaga	Institusi
		D	Akreditasi, Standarisasi dan Sertifikasi	35	ADA	Standarisasi Produk	Produk
				36	ADB	Akreditasi Produk	Produk
				37	ADC	Sertifikasi Produk	Produk
				38	ADD	Standarisasi Lembaga	Lembaga
				39	ADE	Akreditasi Lembaga	Lembaga
				40	ADF	Sertifikasi Lembaga	Lembaga
				41	ADG	Standarisasi Profesi dan SDM	Orang
				42	ADH	Akreditasi Profesi dan SDM	Orang
				43	ADI	Sertifikasi Profesi dan SDM	Orang
		E	Koordinasi dan Kerja sama	44	AEA	Koordinasi	Kegiatan
				45	AEB	Forum	forum
46	AEC			Kerja sama	Kesepakatan		
47	AED			Perjanjian	perjanjian		
48	AEE			Kemitraan	Kesepakatan		

List of KRO to be used as guidance for all L/M

Kode Grup	Grup KRO	Kode Jenis	Jenis KRO	No.	Kode KRO	KRO	SATUAN		
A	Kerangka Regulasi	E	Koordinasi dan Kerja sama	49	AEF	Sosialisasi dan Diseminasi	Orang		
				50	AEG	Konferensi dan Event	Kegiatan		
				51	AEH	Promosi	promosi		
		F	NSPK	52	AFA	Norma, Standard, Prosedur dan Kriteria	NSPK		
B	Kerangka Pelayanan Umum	A	Pelayanan Publik	53	BAA	Pelayanan Publik kepada masyarakat	Orang		
				54	BAB	Pelayanan Publik kepada lembaga	Lembaga		
				55	BAC	Pelayanan Publik kepada badan usaha	Badan usaha		
				56	BAD	Pelayanan Publik kepada industri	Industri		
				57	BAE	Pelayanan Publik kepada UMKM	UMKM		
				58	BAF	Pelayanan Publik kepada Koperasi	Koperasi		
				59	BAG	Pelayanan Publik kepada LSM	LSM		
				60	BAH	Pelayanan Publik Lainnya	layanan		
		B	Layanan Bantuan Hukum	B		61	BBA	Layanan Bantuan Hukum Perseorangan	Orang
						62	BBB	Layanan Bantuan Hukum Lembaga	Institusi
						63	BBC	Layanan Bantuan Hukum Kelompok Masyarakat	Kelompok Masyarakat
						64	BBD	Layanan Bantuan Hukum Badan Usaha	Badan usaha

List of KRO to be used as guidance for all L/M

Kode Grup	Grup KRO	Kode Jenis	Jenis KRO	No.	Kode KRO	KRO	SATUAN
B	Kerangka Pelayanan Umum	C	Penanganan Perkara Hukum	65	BCA	Perkara Hukum Perseorangan	Perkara
				66	BCB	Perkara Hukum Lembaga	Perkara
				67	BCC	Perkara Hukum Kelompok Masyarakat	Perkara
				68	BCD	Perkara Hukum Badan Usaha	Perkara
		D	Fasilitasi dan Pembinaan Publik	69	BDA	Fasilitasi dan Pembinaan BUMN	BUMN
				70	BDB	Fasilitasi dan Pembinaan Lembaga	Lembaga
				71	BDC	Fasilitasi dan Pembinaan Masyarakat	Orang
				72	BDD	Fasilitasi dan Pembinaan Kelompok Masyarakat	Kelompok Masyarakat
				73	BDE	Fasilitasi dan Pembinaan Keluarga	Keluarga
				74	BDF	Fasilitasi dan Pembinaan Koperasi	Koperasi
				75	BDG	Fasilitasi dan Pembinaan UMKM	UMKM
				76	BDH	Fasilitasi dan Pembinaan Badan Usaha	Badan usaha
				77	BDI	Fasilitasi dan Pembinaan Industri	Industri
		E	Bantuan	78	BEA	Bantuan Masyarakat	Orang
				79	BEB	Bantuan Keluarga	Keluarga
				80	BEC	Bantuan Produk	Paket
81	BED			Bantuan Tanaman	Unit		
82	BEE			Bantuan Kebencanaan	Paket		
83	BEF			Bantuan Luar Negeri	Kegiatan		

List of KRO to be used as guidance for all L/M

Kode Grup	Grup KRO	Kode Jenis	Jenis KRO	No.	Kode KRO	KRO	SATUAN
B	Kerangka Pelayanan Umum	E	Bantuan	84	BEG	Bantuan Peralatan / Sarana	Unit
				85	BEH	Bantuan Kelompok Masyarakat	Kelompok Masyarakat
				86	BEI	Bantuan Lembaga	Lembaga
				87	BEJ	Bantuan Pendidikan Tinggi	Orang
				88	BEK	Bantuan Pendidikan Dasar dan Menengah	Orang
		F	Subsidi	89	BFA	Subsidi kepada Masyarakat	Orang
				90	BFB	Subsidi kepada Lembaga	Lembaga
		G	Tata Kelola Kelembagaan Publik	91	BGA	Tata Kelola Kelembagaan Publik Bidang Ekonomi	Lembaga
				92	BGB	Tata Kelola Kelembagaan Publik Bidang Sosial dan Budaya	Lembaga
				93	BGC	Tata Kelola Kelembagaan Publik Bidang Pendidikan	Lembaga
				94	BGD	Tata Kelola Kelembagaan Publik Bidang Kesehatan	Lembaga
				95	BGE	Tata Kelola Kelembagaan Publik Bidang Politik dan Hukum	Lembaga
				96	BGF	Tata Kelola Kelembagaan Publik Bidang Pertahanan dan Keamanan	Lembaga
		H	Operasi	97	BHA	Operasi Bidang Pertahanan	operasi
98	BHB			Operasi Bidang Keamanan	operasi		
99	BHC			Operasi Bidang Penanganan Bencana	operasi		

List of KRO to be used as guidance for all L/M

Kode Grup	Grup KRO	Kode Jenis	Jenis KRO	No.	Kode KRO	KRO	SATUAN
B	Kerangka Pelayanan Umum	I	Pengawasan dan Pengendalian	100	BIA	Pengawasan dan Pengendalian Produk	Produk
				101	BIB	Pengawasan dan Pengendalian Masyarakat	Orang
				102	BIC	Pengawasan dan Pengendalian Lembaga	Lembaga
				103	BID	Pengawasan dan Pengendalian Kelompok Masyarakat	Kelompok Masyarakat
				104	BIE	Pengawasan dan Pengendalian Pemerintah Daerah	Pemerintah Daerah
		J	Penyidikan dan Pengujian	105	BJA	Penyidikan dan Pengujian Produk	Produk
				106	BJB	Penyidikan dan Pengujian Peralatan	Unit
				107	BJC	Penyidikan dan Pengujian Penyakit	Sampel
		K	Pemantauan Lapangan	108	BKA	Pemantauan masyarakat dan kelompok masyarakat	laporan
				109	BKB	Pemantauan produk	laporan
				110	BKC	Pemantauan lembaga	laporan
		L	Persidangan	111	BLA	Persidangan Lembaga Legislatif	sidang
				112	BLB	Persidangan Lembaga Eksekutif	sidang
				113	BLC	Persidangan Lembaga Yudikatif	sidang
		M	Informasi dan Komunikasi Publik	114	BMA	Data dan Informasi Publik	layanan
115	BMB			Komunikasi Publik	layanan		

List of KRO to be used as guidance for all L/M

Kode Grup	Grup KRO	Kode Jenis	Jenis KRO	No.	Kode KRO	KRO	SATUAN
C	Kerangka Investasi Fisik	A	Sarana	116	CAA	Sarana Bidang Pendidikan	Paket
				117	CAB	Sarana Bidang Kesehatan	Paket
				118	CAC	Sarana Bidang Konektivitas Darat	Unit
				119	CAD	Sarana Bidang Konektivitas Udara	Unit
				120	CAE	Sarana Bidang Konektivitas Laut	Unit
				121	CAF	Sarana Bidang Pertahanan dan Keamanan	Unit
				122	CAG	Sarana Bidang Pertanian, Kehutanan dan Lingkungan Hidup	Unit
				123	CAH	Sarana Bidang Industri dan Perdagangan	Unit
				124	CAI	Sarana Pengembangan Kawasan	Unit
				125	CAJ	Sarana Bidang Ketenagakerjaan	Unit
		B	Prasarana	126	CBA	Prasarana Bidang Perkeretaapian	km
				127	CBB	Prasarana Bidang Perumahan dan Pemukiman	Unit
				128	CBC	Prasarana Bidang Konektivitas Darat (Jalan)	km
				129	CBD	Prasarana Bidang Konektivitas Laut	Unit
130	CBE			Prasarana Bidang Konektivitas Udara	Unit		
131	CBF			Prasarana Bidang Konektivitas Darat (Jembatan)	m		
132	CBG			Prasarana Bidang SDA dan Irigasi	Unit		

List of KRO to be used as guidance for all L/M

Kode Grup	Grup KRO	Kode Jenis	Jenis KRO	No.	Kode KRO	KRO	SATUAN
C	Kerangka Investasi Fisik	B	Prasarana	133	CBH	Prasarana Bidang Pengendalian Bencana	Unit
				134	CBI	Prasarana Bidang Pendidikan Dasar dan Menengah	Unit
				135	CBJ	Prasarana Bidang Pendidikan Tinggi	Unit
				136	CBK	Prasarana Bidang Pertanian, Kehutanan dan Lingkungan Hidup	Unit
				137	CBL	Prasarana Bidang Industri dan Perdagangan	Unit
				138	CBM	Prasarana Bidang Pertahanan dan Keamanan	Unit
				139	CBN	Prasarana Bidang Pariwisata dan Kebudayaan	Unit
				140	CBO	Prasarana Pengembangan Kawasan	km2
		C	OM Sarana	141	CCA	OM Sarana Bidang Pendidikan	Paket
				142	CCB	OM Sarana Bidang Kesehatan	Paket
				143	CCC	OM Sarana Bidang Konektivitas Darat	Unit
				144	CCD	OM Sarana Bidang Konektivitas Udara	Unit
				145	CCE	OM Sarana Bidang Konektivitas Laut	Unit
				146	CCF	OM Sarana Bidang Pertahanan dan Keamanan	Unit

List of KRO to be used as guidance for all L/M

Kode Grup	Grup KRO	Kode Jenis	Jenis KRO	No.	Kode KRO	KRO	SATUAN
C	Kerangka Investasi Fisik	D	OM Prasarana	147	CCG	OM Sarana Bidang Pertanian, Kehutanan dan Lingkungan Hidup	Unit
				148	CCH	OM Sarana Bidang Industri dan Perdagangan	Unit
				149	CCI	OM Sarana Pengembangan Kawasan	Unit
				150	CCJ	OM Sarana Bidang Ketenagakerjaan	Unit
				151	CDA	OM Prasarana Bidang Perkeretaapian	km
				152	CDB	OM Prasarana Bidang Perumahan dan Pemukiman	Unit
				153	CDC	OM Prasarana Bidang Konektivitas Darat (Jalan)	km
				154	CDD	OM Prasarana Bidang Konektivitas Laut	Unit
				155	CDE	OM Prasarana Bidang Konektivitas Udara	Unit
				156	CDF	OM Prasarana Bidang Konektivitas Darat (Jembatan)	m
				157	CDG	OM Prasarana Bidang SDA dan Irigasi	Unit
				158	CDH	OM Prasarana Bidang Pengendalian Bencana	Unit
				159	CDI	OM Prasarana Bidang Pendidikan Dasar dan Menengah	Unit

List of KRO to be used as guidance for all L/M

Kode Grup	Grup KRO	Kode Jenis	Jenis KRO	No.	Kode KRO	KRO	SATUAN
C	Kerangka Investasi Fisik	D	OM Prasarana	160	CDJ	OM Prasarana Bidang Pendidikan Tinggi	Unit
				161	CDK	OM Prasarana Bidang Pertanian, Kehutanan dan Lingkungan Hidup	Unit
				162	CDL	OM Prasarana Bidang Industri dan Perdagangan	Unit
				163	CDM	OM Prasarana Bidang Pertahanan dan Keamanan	Unit
				164	CDN	OM Prasarana Bidang Pariwisata dan Kebudayaan	Unit
				165	CDO	OM Prasarana Pengembangan Kawasan	km2
D	Kerangka investasi SDM dan Sosial Ekonomi	A	Pendidikan Vokasi	166	DAA	Pendidikan Vokasi Bidang Komunikasi dan Informatika	Orang
				167	DAB	Pendidikan Vokasi Bidang Infrastruktur	Orang
				168	DAC	Pendidikan Vokasi Bidang Pertanian dan Perikanan	Orang
				169	DAD	Pendidikan Vokasi Bidang Pariwisata dan Kebudayaan	Orang
				170	DAE	Pendidikan Vokasi Bidang Kehutanan dan Lingkungan Hidup	Orang
				171	DAF	Pendidikan Vokasi Bidang Kesehatan	Orang
		B	Pendidikan	172	DBA	Pendidikan Tinggi	Orang

List of KRO to be used as guidance for all L/M

Kode Grup	Grup KRO	Kode Jenis	Jenis KRO	No.	Kode KRO	KRO	SATUAN
D	Kerangka investasi SDM dan Sosial Ekonomi	B	Pendidikan	173	DBB	Pendidikan Menengah	Orang
				174	DBC	Pendidikan Dasar	Orang
				175	DBD	Pendidikan Pra-Sekolah	Orang
				176	DBE	Pendidikan Non Gelar	Orang
		C	Pelatihan	177	DCA	Pelatihan Bidang Komunikasi dan Informatika	Orang
				178	DCB	Pelatihan Bidang Infrastruktur	Orang
				179	DCC	Pelatihan Bidang Pertanian dan Perikanan	Orang
				180	DCD	Pelatihan Bidang Pariwisata dan Kebudayaan	Orang
				181	DCE	Pelatihan Bidang Kehutanan dan Lingkungan Hidup	Orang
				182	DCF	Pelatihan Bidang Ekonomi dan Keuangan	Orang
				183	DCG	Pelatihan Bidang Pertahanan dan Keamanan	Orang
				184	DCH	Pelatihan Bidang Industri	Orang
				185	DCI	Pelatihan Bidang Pendidikan	Orang
				186	DCJ	Pelatihan Bidang Sosial	Orang
		D	Penelitian dan Pengembangan	187	DCK	Pelatihan Bidang Penanganan Bencana	Orang
188	DDA			Penelitian dan Pengembangan Produk	Produk		
189	DDB			Penelitian dan Pengembangan Purwarupa	Purwarupa		

List of KRO to be used as guidance for all L/M

Kode Grup	Grup KRO	Kode Jenis	Jenis KRO	No.	Kode KRO	KRO	SATUAN
D	Kerangka investasi SDM dan Sosial Ekonomi	D	Penelitian dan Pengembangan	190	DDC	Penelitian dan Pengembangan Modeling	model
				191	DDD	Penelitian dan Pengembangan yang Dipatenkan	kekayaan intelektual
E	Administrasi Pemerintahan internal K/L	A	Dukungan Manajemen Internal	192	EAA	Layanan Perkantoran	layanan
				193	EAB	Layanan Perencanaan dan Penganggaran Internal	layanan
				194	EAC	Layanan Umum	layanan
				195	EAD	Layanan Sarana Internal	Unit
				196	EAE	Layanan Prasarana Internal	Unit
				197	EAF	Layanan SDM	Orang
				198	EAG	Layanan Hukum	layanan
				199	EAH	Layanan Organisasi dan Tata Kelola Internal	layanan
				200	EAI	Layanan Kehumasan dan Protokoler	layanan
				201	EAJ	Layanan Data dan Informasi	layanan
				202	EAK	Layanan Pengawasan Internal	laporan
				203	EAL	Layanan Monitoring dan Evaluasi Internal	laporan
204	EAM	Layanan Pendidikan dan Pelatihan Internal	Orang				

List of KRO to be used as guidance for all L/M

Kode Grup	Grup KRO	Kode Jenis	Jenis KRO	No.	Kode KRO	KRO	SATUAN
F	Administrasi Pemerintahan internal Pemerintahan (antar KL dan antar Pem Pusat Daerah)	A	Tata Kelola Pemerintahan	205	FAA	Kearsipan	Dokumen
				206	FAB	Sistem Informasi Pemerintahan	Sistem Informasi
				207	FAC	Peningkatan Kapasitas Aparatur Negara	Orang
				208	FAD	Perencanaan dan Penganggaran	layanan
				209	FAE	Pemantauan dan Evaluasi serta Pelaporan	laporan
				210	FAF	Pemeriksaan Keuangan	laporan
				211	FAG	Pengawasan Pembangunan	laporan
				212	FAH	Pengelolaan Keuangan Negara	laporan
				213	FAI	Peningkatan Manajemen Lembaga Pemerintahan	Lembaga
		B	Pembinaan Pemerintah Daerah dan Desa	214	FBA	Fasilitasi dan Pembinaan Pemerintah Daerah	Daerah (Prov/Kab/Kota)
				215	FBB	Fasilitasi dan Pembinaan Pemerintah Desa	Desa

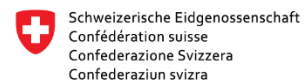
Thank You
The End Of Presentation



Canada



EUROPEAN UNION



Swiss Confederation

