



## Indonesia

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# 1 Background

Socio-economic indicators	
Population in 2008	239.9 million
Projected population change 2008–50	3
Percent urban (% of total population) 2008	48 %
GDP per capita (PPP \$US) 2005	\$3,843
Human Development Index 2005	0.728
Human Development Index rank 2005	107th in 177
Proportion (percent) of population below the Poverty Line (\$1 PPP a day) 2004	4%

Sources: UNDP (2007) Human Development Report 2007/08; Population Reference Bureau, (2008) World Population Data Sheet. Asian Development Bank (2008) Key Indicators for Asia and the Pacific 2008. (See Explanatory Notes for details)

Indonesia is the fourth most populated country in the world with a population of 239.9 million in 2008. It consists of more than 17,000 islands and possesses a diverse culture, ethnicity, language, and geography (APEC 2007; ADB 2006: 1). There are nearly 300 ethnic groups and around 250 languages in the archipelago (World Bank 2007). Javanese make up the largest ethnic group representing 45% of the population and Muslims are the largest religious community representing 89% of the population. Nearly two thirds of the total population live on the island of Java (ADB 2006: 1) and 48% of its total population live in urban centres.

Indonesia declared independence in 1945 (and was recognised by the Netherlands in 1949). The independence nationalist leader Soekarno presided over Indonesia's 'guided democracy' until 1965. Governing an unstable and poor country, Soekarno is commonly seen to have become more authoritarian over time, replacing the elected parliament with an appointed one in 1960 (*Economist* 2003). A bloody coup led by General Soeharto in 1965 resulted in more than 30 years of military dictatorship and saw the introduction of technocratic pro-market economic policies (Budlender and Satriyo 2008). The *Economist* (2003) argues that this combination brought rising living standards while entrenching General Soeharto and his family.

In the early 1990s demands for political reform became stronger, especially among students, academics, civil society and media activists (Budlender and Satriyo 2008: 7). The 1998 Asian Financial Crisis fostered student-led pressure for political reform and democracy, forcing General Soeharto to resign from his role as President. Soeharto's resignation enabled a shift from a centralised and authoritarian government to a more democratic and decentralised system (Government of Indonesia 2005; Budlender and Satriyo 2008). Since then, Indonesia has undergone constitutional reforms which 'have created a new accountability framework at all levels of the political system' (APEC 2007: 2).

In the past decade a large number of non-governmental organisations (NGOs) have emerged, engaged in a wide range of issues including advocacy, good governance and participation (APEC 2007: 73). Secessionist movements have also helped to shape the political agenda. Whilst a peace agreement with the separatist movement in Aceh was negotiated in 2005, a separatist movement in the providence of Papua remains active (CIA 2010). Political stability, however, has been undermined by five changes of government since 1998. Nevertheless, in 2009 President Susilo Bambang Yudhoyono, leader of the secular Democratic Party, was elected for a second term (*Economist* 2009).

In the late 1990s, following the Asian Financial Crisis and the International Monetary Fund's (IMF) structural adjustment policies, Indonesia's economy underwent significant structural changes. Between 2001 and 2005 real economic growth averaged 4.7% per annum and, though moderate compared to other Asian countries, it contributed to grow in household disposable incomes and consumption (Hodgson 2009). In 2005 Indonesia was classified as a medium human development country, ranking 107<sup>th</sup> of 177 countries. At the time, GDP per capita was US\$3,843 (see table above). The recent global financial crisis has resulted in revised downward economic growth forecasts to 5.5-6.1% for 2009 and 4.5-5.5% for 2010 (*Jakarta Post* 2008). As a result, the government introduced a fiscal stimulus package as part of its 2009 budget (Embassy of the Republic of Indonesia 2009).

Many challenges remain. For example, 4% of the population still live on less than \$US1 a day. Further, with employment growth below population growth levels, around half of all households were living around the national poverty line of 200,262 rupiah per month, equivalent to US\$22, as recently as March 2010 (World Bank 2010). The World Bank (2010) notes that public services in Indonesia 'remain inadequate by middle income standards'. In the region, Indonesia has some of the lowest levels of access to infrastructure, especially water, energy and sanitation services (World Bank 2007: xix). According to the Indonesian Government's 2007 summary progress report on the Millennium Development Goals (MDG), Indonesia is on track to reach many of its 2015 targets.

There are concerns, however, with maternal health, child nutrition and environment and progress at the regional level (Indonesian National Development Planning Agency 2007). Basic health care remains of poor quality. The Asian Development Bank (2006) has reported that the prevalence of underweight children is extremely high, with 48% of all children underweight. In addition, the national maternal mortality rate is one of the highest in the region, with 307 deaths for every 100,000 live births in 2008. Indonesia is in danger of falling short of the MDG goal to reduce this to 105 deaths by 2015 (World Bank 2010).

## 2 Gender equality

Gender equality indicators	
Gender Development Index (GDI) value 2005	0.721
Gender Development Index (GDI) rank 2005	94th of 157
Gender Empowerment Measure (GEM) value 2007/08	Not ranked
Gender Empowerment Measure (GEM) rank 2007/08	Not ranked
Gender Gap Index (GGI) value 2007	0.6550
Gender Gap Index (GGI) rank 2007	81st in 128
Seats in parliament held by women (% of total) 2007	11.3%
Population Sex Ratio (males per 100 females) 2005	99.85
Maternal Mortality Ratio (per 100,000 live births) 2005	420
Adult literacy rate, female (aged 15 and older) 2005	86.8%
Adult literacy rate, male (aged 15 and older) 2005	94.0%
Gross secondary enrolment: Ratio of female rate to male rate 2005	0.99
Gross secondary enrolment: Female ratio (% of the female secondary school age population) 2005	63%
Share of women in wage employment in the non-agricultural sector (% of total employment in the sector) 2007	30.6%
Ratification of CEDAW (year)	1984

Sources: UNDP (2007) *Human Development Report 2007/08*; World Economic Forum (2007) *The Global Gender Gap Report*; UN Statistics Division (2008) *Millennium Development Goal Indicators*; United Nations Population Division (2008) *World Population Prospects*. (See Explanatory Notes for details).

Indonesia has made significant progress in progressing women's empowerment and eliminating discrimination, in particular with regard to the development of legal frameworks. The government has ratified major international conventions such as the Convention for the Elimination of Discrimination against Women (CEDAW) in 1984 (and its optional protocol in 2000), and several International Labour Organisation (ILO) conventions, including the convention on equal remuneration (ADB 2006: 31; CWGI 2007). The 2007 Non-Governmental Organisations (NGO) CEDAW report however warns of the emergence of additional legislation that challenges the gender equality goals entrenched in the Constitution and actively discriminates against women both at national and sub-national levels (CWGI 2007: 17). These include local regulations drawing on interpretations of Islamic law that exhibit gender bias such as the anti-immorality and anti-prostitution local regulations (CWGI 2007: 19).

Inequalities between men and women, and boys and girls, are evident in the political, economic, social and cultural spheres. In 2005 Indonesia ranked 94<sup>th</sup> of 157 countries (with a value of 0.721) on the Gender Development Index (see table). In 2007 women accounted for only 11.3% of the seats in the House of Representatives and their engagement in the parliament commissions reflect women's more traditional roles (Soetjipto 2005; see table above). In 2008 a law was passed stipulating political parties have a 30% quota of women candidates but there are no sanctions for non-compliance (Indraswari 2008).

In the formal employment sector, women congregate in low-paying, poorly skilled occupations. Budlender and Satriyo (2008: 9) estimated that the earned income for women was US\$2,410 per annum, less than half that of men (estimated at US\$5,280 per annum) and few women occupy senior or managerial positions either in the private or the public sectors. Women make up 38% of the civil service, while 86% of the senior positions are occupied by men (ADB 2006: 11). The 2007 MDG Report highlighted significant progress in terms of gender equality in the education sector both in terms of ratio of female to male students across levels and the ratio of females to males aged 15-24 in literacy (Indonesian National Development Planning Agency 2007: 38). Budlender and Satriyo (2008) observe that, for example, primary school enrolment rates increased from 72% in 1975 to as high as 97% in 2005. However, these commentators report that there is a significant gender gap in school drop-outs, which is particularly evident at senior high school where seven girls drop out for every three boys (Budlender and Satriyo 2008: 10). In 2005 the female adult literacy rate (at 86.8%) was lower than that of men (at 94.0%) (see table). The Asia Foundation (2008), however, highlighted the disparity on gender indicators across the country. In 2006 the gender gap in literacy rate ranged from 10.9 points in Polewali Mamasa to 1.7 points in the city of Makassar. Whilst there were eight cases of maternal death in 2002 in the city of Palu, there were 22 maternal deaths in Polewali Mandar district in 2006.

The government has emphasised gender mainstreaming as a key strategy in addressing systemic gender inequalities. Leading these efforts is the Indonesian State Ministry for Women's Empowerment (MOWE), previously titled the Ministry for the Role of Women, whose current responsibilities include women's empowerment and welfare and the welfare and protection of children (ADB 2006). Gender mainstreaming is identified as a goal in the government's five year 2004 - 2009 Medium Term Development Plan (ADB 2006: 31).

The Indonesian government's 2005 CEDAW report identifies the setting up of an institutional framework for mainstreaming gender and a network of public players engaged in progressing gender equality in Indonesia at the central and local levels of government. These include:

- provincial Bureaus of Women's Empowerment and district officers  
Among 30 provinces, 15 have created Bureaus of Women Empowerment and 40 districts have created District Offices of Women Empowerment.
- gender focal points in line ministries and gender working groups

- women/gender studies centres  
In 2003 there were 111 of these centres across 30 provinces.
- a women's parliamentarian caucus (WPC)  
The caucus was established in 1999 with a mandate to support gender mainstreaming within the national Parliament.
- government decrees for gender mainstreaming (Government of Indonesia 2005; Buchori 2009).

The government's 2005 CEDAW report and others also identify three crucial gender mainstreaming instruments in the Indonesian context.

- The 2000 Presidential Decree on Gender Mainstreaming (9/2000) requires government agencies, from central to sub-national levels, to mainstream gender throughout planning, implementation, and monitoring of their interventions (ADB 2006: 31). This aims to 'eliminate gender-based discrimination' (Government of Indonesia 2005: 14).
- The 2002 Indonesian Ministry of Women's Empowerment (MoWE) Guidelines for the Implementation of Gender Mainstreaming is a manual developed to support government's efforts to implement the 2000 Presidential Decree on Gender Mainstreaming (ADB 2006: 31).
- The Gender Analysis Pathways (GAP) produced by the National Development Planning Agency ensures gender responsive policies and programs (Government of Indonesia 2005). As described by the Government: 'GAP is the centerpiece of Government's approach to gender mainstreaming' (Government of Indonesia 2005: 16).

Gender mainstreaming has been implemented at the Ministry and sectoral levels unevenly. An example of one gender mainstreaming effort has been the Ministry of Education which produced a gender mainstreaming position paper in 2005, followed by a Ministerial Regulation (84/2008) for the sector. Gender mainstreaming was further progressed at the central level of government in 2008 with the establishment of a framework for gender-sensitive public finances in the form of the Ministry of Finance Decree n. 105/2008. The ADB (2006: 36) observed that more was required to mainstream gender equality, including its full integration in the 2004 to 2009 Medium Term Development Plan and in policies and programs at the district level.

Buchori (2009:6) identifies several problems, however, including a lack of generic gender mainstreaming capacity building, which has resulted in limited understanding of sector-specific gender issues, a focus on gender specific programs, an absence of an integrated system to monitor and evaluate gender mainstreaming efforts and an 'evaporation' of gender from policy planning and budgets.

Across regions and cities, NGOs have emerged to pressure the government to improve its record against gender equality commitments. Women's groups have also engaged in developing 'gender-sensitive interpretations of Islamic teachings' (ADB 2006: 42). More than 100 non-governmental organisations range widely in nature and function including, for example, the Indonesian Women's Congress (KOWANI) established in 1928 as a federation of 78 women's organisations (Government of Indonesia 2005: 12).

### 3 Budgetary context

Budgetary indicators	
Central Government tax revenue (% of GDP) 2007	12.33%
Central Government total expenditure (% of GDP) 2007	19.48%
General Government public expenditure on education (% of GDP) 2002–05	0.9%
General Government public expenditure on education (% of total expenditure) 2002-05	9%
General Government public expenditure on health (% of GDP) 2004	1%
General Government public expenditure on health (% of total government expenditure) 2005	5.1%
Central Government military expenditure (% of GDP) 2005	1.2%
Central Government public expenditure on defence (% of total outlays) 2007	6.59%
General Government total debt service (% of GDP) 2005	6.3%
Open Budget Index: Overall Score	54%. Government provides the public with some information on the central government's budget and financial activities during the course of the budget year

Sources: UNDP (2007) *Human Development Report 2007/08*; UNESCAP (2008) *Statistical Yearbook for Asia and the Pacific*; IMF (2008) *Government Finance Statistics*; Open Budget Initiative (2008). (See Explanatory Notes for details).

In the past decade Indonesia's public finances have undergone significant reform through the introduction of increased transparency and accountability in the budget process. These budgetary reforms include the Unified Budget (integration of the development and routine budgets), a Medium-Term Expenditure Framework, program restructuring, annual work plans, performance-based budgeting, along with a functional classification of system consistent with Government Financial Statistics (Budlender and Satriyo 2008; Indonesian Ministry of Finance – Directorate for Budget System 2009). While the implementation of these budgetary reforms has been uneven and there remains a lack of budget information available to the public, the budgetary reform process has provided new entry points for gender responsive budgeting (Buchori 2009).

Considerable efforts have been made to overcome the lack of connection between the planning and budgetary processes in Indonesia. At the national level, the National Development Planning Agency (Bappenas) and the Ministry of Finance are responsible for developing a work plan with a proposed budget allocation. Once the Parliament agrees with the proposed budget allocation, the ministries finalise workplans and detailed budgets, which are in turn sent to the Ministry of Finance for approval (World Bank 2007: 100).

The backdrop to this process is the medium-term development plan (World Bank 2007). Also, several laws (the budget law n. 17/2003 on State Finances, planning laws n. 25/2004 on the National Development Planning System and n. 32/2004 on Local Governments) are evidence of attempts to strengthen the link between planning and budgeting (World Bank 2007: 101; Budlender and Satriyo 2008). Planning and budgeting now seeks a greater connection in the annual work plan processes of the national and local governments (Budlender and Satriyo 2008: 22).

Some key political commitments have also been translated into budget allocations. For example, the pledge to improve education performance has been embodied in the Constitution through a commitment to allocate 20% of the total national budget. While the link between planning and budgeting has been strengthened, the focus of key agencies remains on input allocations rather than on reflecting the broader policy priorities and commitments in the budget. The World Bank (2007: 101) reported in 2007 that 'little progress has been made in developing a more performance-oriented budget, let alone a performance-oriented culture'.

Since 1999, sub-national government levels have become crucial players in ensuring that Indonesia meets its development goals and service delivery. Decentralisation has been constructed by the Government of Indonesia (2005) as an avenue to further democratisation efforts. Shifting fiscal autonomy and responsibility from national to sub-national governments has been outlined in several key pieces of legislation, namely law n. 22/1999 on regional governance; law n. 25/1999 on fiscal relationships between central and local government; law n. 32/2004 on sub-national governance; and law 33/2004 on fiscal decentralisation (World Bank 2009). In 2006 provincial and district governments accounted for 37% of public funds, representing a high degree of fiscal decentralisation (World Bank 2007: xv). Budlender and Satriyo (2008: 24) argue that 'transfers to regions' is the 'largest spending item of the national government at present'.

Unfortunately, the World Bank (2007: 126) reports that many sub-national government levels are ill-equipped to implement decentralisation as they have very fragile systems, weak capacity, limited human resources and are provided little guidance from central government. Moreover sub-national levels of government are not required to make available fiscal and financial information, and the majority do not. The poor transparency combined with weak capacity and systems increases vulnerability to corruption. In addition, Ahmad and Weiser (2006: 12) argue that the roles of central and local (province and city or regency) government authorities overlap and are confused. They quote the example of education where the central government has responsibility for both curriculum development and school repairs and maintenance work, although the latter would be more appropriately located at the local level of government.

Sub-national levels of government remain dependent on the central government for the majority of their revenues. Existing legislation requires the national government to allocate to sub-national levels of government a minimum of 25% of domestic net revenues. Of this, 90% is directed to district and city administrations (World Bank 2009). Local governments receive a block grant from central government (*dana alokasi umum* or DAU), which represents 70-80% of budget for most provincial and city/regency levels of government. This block grant is mainly consumed by salaries and operating costs (Ahmad and Weiser 2006: 13). The amount of this block grant is determined by a series of variables, including population, land area, a human development index score, fiscal capacity and basic costs.

The central government also provides discretionary fund allocations for the national development priorities in the regions (*dana alokasi khusus*, or DAK) (World Bank 2009). The limited amount of the funds allocated to provincial and city/regency levels of government provides them with high incentives to collect revenues through levies or user fees. There have been efforts to make budget planning and formulation participatory at the village and district levels (Ahmad and Weiser 2006: 13). However, Ahmad and Weiser (2006: 14) argue that, with few exceptions, the bottom-up planning process is perceived to be a bureaucratic process, as the provincial and city/regency levels of government have only limited budgets to support village and sub-district projects.

In 2008 Indonesia introduced into its legal framework the right to access government information, to be implemented by 2010 (International Budget Partnership 2008; Global Integrity 2009). The 2008 Open Budget Index scored Indonesia relatively low at 54% (see table). While the government makes some information available to the general public throughout the budget cycle, namely pre-budget statements, budget proposals, ratified budgets, and six-monthly and annual reports on expenditure, access to comprehensive information on specific projects or activities is not readily available and opportunities to contribute to the debate on the budget are limited. The Parliament does not hold hearings open to the public to discuss the budget and there is no public accounts committee (International Budget Partnership 2008). This lack of transparency contributes to corruption. In this regard, Global Integrity (2009:1) stated that 'Indonesia's performance in governance and anti-corruption is mixed'. Low performance is evident in the areas of government accountability, the civil service, and the role of media in reporting corruption (Global Integrity 2009). While the role of Parliament in the budget process has expanded, it has been argued that it is not as effective as it might be in scrutinising the budget (World Bank 2007). The high performance of the new anti-corruption agency and ombudsperson has been noted, as well as progress in implementing laws and regulations on tax and custom, and transparency in the procurement and privatisation processes (Global Integrity 2009: 1).

Despite progress in public financial reform, especially in developing an appropriate legal framework, the World Bank (2007: xx) argues that weaknesses remain in effectively implementing these laws and regulations and in the poor flexibility in the existing budget disbursement processes. Budlender and Satriyo (2008) observed that problems remain in automatically linking planning and budgeting process and linking long-term and medium-term planning with the budget process. Further, these commentators observed that there are 'conflicting reports about whether performance budgeting was being implemented at the national and local levels, to some extent reflecting different interpretations of what the method involves' (Budlender and Satriyo 2008: 18).

A key feature of the budget process in Indonesia, at both national and local levels, has been the activist nature of budget scrutiny work undertaken by more than 100 civil society organisations. Civil society organisations, both NGOs and mass-based Muslim organisations, have expanded at the local level since Indonesia engaged with democratisation and many have adopted a good governance agenda (ADB 2006; Budlender and Satriyo 2008; Satriyo and Renosari 2008). Budlender and Satriyo (2008: 35) argue that Indonesia is:

*one of the few countries where one can confidently talk about a civil society budget 'movement'. A large number of civil society organisations in the country do budget-related work. A few organisations focus primarily on budget-related work. Others typically do budget related work alongside other activities, typically using the budget element to strengthen their advocacy and mobilisation activities.*

Making Indonesia a unique example, civil society organisations engaged in budget issues have focused mostly at the sub-national levels of government. As a result of this local focus, civil society engagement with budget issues exhibits a diverse range of focus, purpose, and level of sophistication. Most of these civil society organisations focus on both planning and budgeting and share commitment with participatory, gender and anti-poverty approaches. The range of tools used to analyse the budget, mostly in an attempt to uncover corruption, include expenditure tracking, citizen report cards and user satisfaction surveys. Civil society organisations have nonetheless engaged at the national level having, for example, argued that the pledge to improve education outcomes has fallen short of making a significant impact on the quality and accessibility of education available to urban and rural communities (CWGI 2007: 37).



With a general government total debt service level of 6.3% of GDP recorded in 2005, donor input in the budget process is minimal (see table above). However, in the wake of the 1998 Asian financial crisis, Indonesia received IMF assistance, which reflected the IMF's deep involvement in budget formulation. Over the past decade donors have led programs aimed at budget policy reform, including its budget system and drafting regulations. For example, the World Bank provides assistance for the consolidation of cash operations into a Treasury Single Account and implementation of Medium Term Expenditure Framework (Budlender and Satriyo 2008). The Australian Government similarly provides assistance to strengthen governance including through tax administration, debt management and financial sector regulation and supervision (AusAID 2007). The Australian assistance programs, however, have not engaged with the gender responsive budgeting work of the Indonesian Ministry of Finance.

#### **4 Gender responsive budgeting**

In 2008 the Ministry of Finance passed a decree providing a framework for gender sensitive budgeting at the central level of government. However, gender budget initiatives have a much longer history at sub-national levels of government. In 2000 an international NGO, the Asia Foundation, pioneered gender responsive budgeting in the province of Sulawesi by providing training and resources to local NGOs to undertake this work (Sharp and Elson 2008).

Donors have been important in supporting the gender sensitive public finance agenda. Budlender and Satriyo (2008) identify the Canadian International Development Agency (CIDA) as the strongest supporter of gender equality among donors in Indonesia. CIDA has been very active at the national level, through the Hickling Company, providing assistance for gender responsive budgeting mainly through assistance to Bappenas (the National Development Planning Agency), the Ministry of Finance and the Ministry of Women's Empowerment (MoWE) (communication with a consultant 10/05/2010).

UNIFEM has provided technical support to the MoWE, and UNFPA, the United Nations Population Fund, assisted the Ministry of Health in developing its gender responsive budgeting guidelines (Buchori 2010). At the local level, CIDA funded the Asia Foundation to implement the first gender responsive budget initiative. The Asia Foundation has also been an important donor to NGOs engaged with the budget, including gender responsive budgeting. The Ford Foundation has provided funding to gender responsive budgeting initiatives, including the Women Research Institute (see box 1 below). The Asian Development Bank is, as part of a regional gender responsive budgeting initiative in Asia, developing a pilot initiative in the district of West Bandung to establish the local level gender responsive budgeting framework (communication with consultant 03/07/2010).

Civil society organisations have continued to play a critical role at the provincial and district levels in promoting gender responsive budgeting initiatives (Noerdin and Aripurnami 2007). The Asia Foundation (with funding from CIDA, the Canadian International Development Agency, has expanded its program through supporting civil society organisations, and local government officials, to implement gender budget initiatives and increase women and broader community participation in planning and budgeting processes (Budlender and Satriyo 2008: 32). A Gender Budget Analysis Forum was founded by several NGOs which assisted several sub-national levels of government to collaborate with regional parliaments to implement gender responsive budgeting based around bottom-up planning consultations – the *Murenbang* (Noerdin and Aripurnami 2007: 65). NGOs and universities have been engaged in the provision of training on the budget process to local policy-makers. For example, Parliament Watch Yogyakarta (PARWI Yogya) trained members of the provincial and district councils to plan a gender responsive budget (ADB 2006: 41).

At the local level, a number of initiatives focusing on a range of gender issues in budgets have emerged involving NGOs utilising a variety of approaches. A major gender responsive budgeting program was undertaken by the Asia Foundation 2004-2008 in partnership with several NGOs, involving six provinces and 15 districts. In 2010 the Director of the Asia Foundation's Gender and Women's Participation Programs reported that the program increased women's participation in budget and planning meetings in 93 villages in Sulawesi, trained 4500 local government and civil society representatives in gender analysis, performance based budgeting, advocacy, and participatory facilitation. A further achievement was that 'US\$1.4 million in excessive or wasteful spending' was 'reallocated to health and education as a result of partner advocacy efforts' (Satriyo 2010; Sucipto, Rosniaty and Sain 2008). Another example of a local level gender responsive budget program is one initiated by the Women's Research Institute, funded by the Ford Foundation. This work sought to improve the welfare of disadvantaged women with a focus on lowering the very high maternity rate in Indonesia. Box 1 describes the example of South Lombok which involved analysing maternal health expenditures and engaging in processes to facilitate changes to the budget.

#### **Box 1 - Reallocating and increasing the health budget for maternal services in South Lombok**

A gender responsive budgeting initiative in South Lombok identified high maternal mortality as a major area of policy concern. An approach for identifying ways to reduce maternal mortality was drafted with the assistance of the Women Research Institute (WRI).

Firstly, WRI assisted health officials in identifying the specific problems that contribute to the high rates of maternal mortality in the Province. There was no single factor that was contributing to the high levels of maternal mortality. Several factors contributed to increase levels of anaemia among women and as a result aggravated maternal mortality rates, namely:

- poverty which prevented the poorest women accessing health services;
- cultural beliefs such that women should not eat proteins during pregnancy and should be the last to eat within the family;
- poor health services; and
- limited numbers of midwives and doctors available in the community.

Secondly, this analysis was followed by an assessment on the impact of health expenditure on men and women. The question asked was: What has been done to reduce maternal mortality in this province? The analysis of the expenditure highlighted the mismatch between the needs of women and the health expenditure budget allocations. The budget allocations were divided into:

- (1) services, which were mainly for salaries for doctors, and
- (2) capital expenditures, which was mainly directed to buildings and purchase of ambulances.

However the analysis undertaken by the participants in the Ministry of Health demonstrated that to improve maternal services in South Lombok more resources needed to be allocated for salaries for midwives, the purchase and maintenance of motorbikes for midwives and mobile sterilization materials. Advocacy was undertaken for a reallocation of resources within the South Lombok provincial budget.

The outcome of this advocacy effort was a significant increase in the budget allocation for health mainly by a reallocation of funding within the budget. This gender responsive budgeting initiative led to an increase in the budget allocation to maternal services, from 2% in to 4.7%, over a period of three to four years. The increased allocation to maternal health was directed at expanding the number of midwives contracted, the purchase and maintenance of motorbikes and mobile sterilization materials.

This gender analysis of the impact of spending highlighted that the expenditure was not targeting maternal mortality even though reducing maternal mortality was a high priority of the health department. The result of the inconsistency between policy priorities and expenditure allocations was the lack of progress in reducing maternal mortality.

Source: An interview with Sita Aripurnami and Edriana Noerdin, Women's Research Institute, Jakarta: Indonesia conducted by Rhonda Sharp and Monica Costa (2009) for the project 'Gender responsive budgeting in the Asia Pacific Region', Adelaide: University of South Australia ([www.unisanet.unisa.edu.au/genderbudgets](http://www.unisanet.unisa.edu.au/genderbudgets))

While decentralisation opens spaces for local participation in decisions about how the budget is allocated for women, there are several challenges ahead of progressing gender responsive budgeting activities at the local level (ADB 2006: 41). Noerdin and Aripurnami (2007: 78) observe that there is a clear separation between consultations that underline the planning process and decision-making on resource allocation, perceived to be technical and controlled by public officials.

Cultural issues have also been identified as constraining community participation in the budget process, as communities do not perceive that they have a right to engage in the discussion. For women, an important challenge is that often only the head of household is invited to participate and these meetings tend to be scheduled for the evening (Noerdin and Aripurnami 2007). The ADB (2006: 38) notes that women hold less than 1% of senior or managerial positions in local government, which limits their knowledge and skills about budget process overall. In addition, it has been reported that some communities perceive gender responsive budgeting to be an imported concept and inconsistent with their notions of gender equality (ADB 2006). A key lesson of the Asia Foundation gender budget program was the need to build political alliances among a broad range of local actors around gender equality and gender sensitive budget formulation. Satriyo has argued that an important step for going forward would be for the national government to require gender indicators to be included in measurements of local budget performance (Satriyo 2010).

At the national level of government, gender responsive budgeting had the early support of the Ministry of Women's Empowerment which initially, with donor assistance, undertook a gender budget pilot in the provinces of South Borneo and South Kalimantan (Sharp and Elson 2008). The ministry sees gender budgeting as an entry point for strengthening gender mainstreaming in ministries (European Commission and the United Nations Development Fund for Women 2008:7; interview with public official). The national level of government was also seen to be important in facilitating gender responsive budgeting initiatives at all levels of government in Indonesia through issuing decrees. While neither the Presidential Decree 9/2000 nor the Ministry of Home Affairs Decree 132/2003 were intended to introduce gender budgeting, these decrees have provided regulations that gender responsive budgeting advocates are able to draw upon to argue the case for making budget allocations more gender responsive (Sharp and Elson 2008).

The Decree issued by the Minister of Home Affairs in 2003 (Decree n. 132) supported the implementation of gender mainstreaming at the local level with its requirement that a budget allocation of 5% of local level budgets should be directed to women's needs (Noerdin and Aripurnami 2007: 93; ADB 2006). Noerdin and Aripurnami (2007: 65) have argued that under this enabling framework the donor community was able to support civil society organisations to further gender-sensitive public finances. Some have argued, on the other hand, that this 2003 Home Affairs Decree was ineffectively implemented as a result of the lack of detail on the concept of 'gender perspective' (Satriyo and Renosari 2008: 9). The revised 2008 Ministry of Home Affairs Decree on Guidelines on gender mainstreaming for local government (15/2008) did not include reference to a 5% allocation of local level budgets for women's needs. However, at least one Indonesian district has produced a local regulation specifying a minimum of 5% of the budget for gender mainstreaming (interview with NGO representatives 19/02/09).

By the mid 2000s the central government began to consider including gender responsive budgeting as part of its gender mainstreaming strategy. Some commentators have argued that at the national level, advocacy for gender responsive budgeting activities was started by the NGO members of the Gender Budget Analysis Forum, which lobbied the House of Representatives to allocate 30% of the national budget to education, 15% to health and 5% to women's empowerment (Noerdin and Aripurnami 2007: 65). Others have argued that progress at the national level was the outcome of a long process of mobilising support from senior male public

officials, including through training and regional study tours, and the lobbying and advocacy by gender activists within the government (interview with consultant 13/03/09; interview with senior public official 13/03/09).

In 2004 gender responsive budgeting training was undertaken in the Philippines which included senior men from the Indonesian Ministry of Finance. In the following year a gender working group comprising representatives from 12 departments was established in the Ministry of Finance. This working group aimed to strengthen capacity and skills in the Ministry of Finance about gender equality issues and gender sensitive approaches to decision making (interview with a public official 17/03/09). A framework for gender-sensitive public finances emerged with Ministry of Finance Decree n. 105/2008 which requires the implementation of gender responsive budgeting within the national budget system. The Decree n. 105/2008 adopts the implementation of the government's gender analysis tool, the Gender Analysis Pathways, to support ministries to develop their planning and budgeting.

These commitments took shape through a gender responsive budgeting pilot and the establishment of an inter-ministerial Steering Committee and a Secretariat for gender responsive budgeting and planning in March 2009. The Steering Committee comprised the Ministry of Women's Empowerment (MoWE), Bappenas (the National Development Planning Agency) and the Ministry of Finance (MofF). The decree establishing the steering committee mandated it to determine policy directions for gender responsive budgeting. Dedicated technical support, funded by CIDA, was provided by the secretariat to the steering committee with the employment of two full time advisors. A key feature of the gender budget pilot was that it focused on gender mainstreaming in service delivery and assessing the impact of budget decisions on the general population.

Opening the door to gender responsive budgeting also has been accompanied by efforts to integrate gender mainstreaming in national medium-term plans and annual government work plans (Buchori 2009). The pilot included seven key Ministries, namely the Ministry of Women's Empowerment (MoWE), Ministry of Finance, Ministry of National Education, Ministry of Health, Bappenas, Ministry of Infrastructure and the Ministry of Agriculture (Indonesian Ministry of Finance – Directorate for Budget System 2009; Indonesian Ministry of Finance – Secretariat General 2009). The Director for the Budgeting System, in the Ministry of Finance, argued in early 2009 that gender responsive budgeting was important for three reasons:

*[1] there is a gap in benefiting from development outcomes, especially between men and women; [2] affirmative steps are needed to balance out the discrepancy, hence all parties may receive the same opportunity; [and 3] one of the affirmative steps is to re-orient budget planning and implementation, hence the budget can be stated as a gender responsive budget.* (Indonesian Ministry of Finance – Directorate for Budget System 2009: 10)

In 2008 several meetings were hosted by the steering committee and partners aimed at discussing how to translate gender responsive budgeting into the Indonesian context. It became evident that further support was required for the ministries to engage with the implementation of the Ministry of Finance Decree on gender responsive budgeting (communication with consultant 10/05/2010). Other commentators observed that the MofF allocated resources for the training for 156 staff to implement the pilot in the seven Ministries (interview with senior public official 13/03/09). However, there has been little engagement of Parliament, including the Women's Caucus, in gender responsive budgeting. The Women's Caucus is perceived to be constrained by a range of factors:

*They suffer from a number of problems ... especially when they have to discuss this issue with their male counterparts. And as we all know the proportion of women parliamentarians right now is only 11%.* (Interview with senior public official 20/02/2009)

In February 2009 the staff of the Directorate-General for Budget received training in the Gender Analysis Pathways tool to enable them to analyse the budget requests/submissions and assess whether the gender analysis pathways tool was used by the ministries (interview with a public official on 17/03/09). A few months later, in May 2009, the Ministry of Women's Empowerment (MoWE), with support from international agencies, hosted an interdepartmental workshop, facilitated by an international expert, Ms Debbie Budlender. A shift occurred following this workshop with the government deciding to focus on activity-based gender budget statements (communication with a consultant 10/05/10). Buchori (2009) argues that the gender budget statements were an important accountability document to measure commitment against budget allocations.

As a result, in July 2009 the Ministry of Finance issued a Regulation (No. 119/PMK.02/ 2009) mandating seven pilot ministries incorporate gender budget statements for selected activities in their core programs as part of their annual budget submissions. The focus was on programs representing a significant budget allocation or programs that could contribute to achieving the Millennium Development Goals (MDGs). The statements were anchored on sub-activities and included a detailed situational analysis, workplan, indicators and the budget allocation. The pilot ministries were expected to attach a gender analysis to their activity proposal (referred to as the term of reference) for their selected sub-activities, making a gender analysis one of all terms to be completed (Indonesian Ministry of Finance, Secretariat General 2009; Buchori 2009).

A range of workshops was delivered throughout 2009 to enable the seven pilot ministries to submit these activity-based gender budget statements. Technical assistance was provided through the Ministry of Women's Empowerment (MoWE) and its international partners to the pilot ministries. These ministries were expected to re-analyse the design of their activities to ensure that the gender issues identified through the Gender Analysis Pathways were accompanied by solutions that would promote gender equality.

By the end of 2009, 55 gender budget statements and terms of reference of activities from six pilot ministries were submitted to the Ministry of Finance and the Ministry of Women's Empowerment (MoWE), including 12 from the Ministry of Infrastructure and six from the Ministry of Finance. These gender budget statements provided a first attempt to link activity design and budgeting through the Gender Analysis Pathways (communication with a consultant 10/05/10). Drawing on this pilot experience, all national ministries will be expected to translate gender analysis to their planning and budgeting processes by 2011 (Ministry of Finance 2009; Indonesian Ministry of Finance – Secretariat General 2009).

Efforts to make public finances more gender sensitive at the national level in 2011 are part of a broader reform agenda with central ministries expected to embark on the implementation of performance-based budgeting (communication with a consultant 10/05/10). The transition to performance-based budgeting has facilitated a review of the gender budget statement format. As a result, in May 2010 the Ministry of Finance provided new directions for the preparation of the gender budget statement (Decree 104 /PMK.02/2010). The 2011 gender budget statement focuses on the activity level and requires the ministries to identify gender-sensitive performance indicators, list outputs, provide a brief gender situation analysis including data and discussion on existing gender gaps, detail an action plan that can improve gender equality, outline budget allocations and indicate impacts toward gender equality (communication with consultant 03/07/2010). Amongst public officials there is a sense that the Ministry of Finance Decree on gender responsive budgeting will be faced with limited resistance. The Ministry of Finance taking the lead in the process of bringing about gender sensitive budgeting is seen by some to be important in eroding resistances within the line ministries:

*... I think they (the line ministries) won't have problem so long as the Decree, the regulation, comes from the Ministry of Finance about the budget planning, because if they don't comply then they don't get the money. They are afraid of that. (Interview with public official 17/03/09)*

The Indonesian Ministry of Finance points to a growing record of activities that aim to integrate gender into the budget process and identifies the 2007 amendments to the tax law as an early achievement. This tax amendment allowed women to hold a taxpayer identification number for the first time, and in doing so, it included the individual as a tax unit. In addition, the Ministry of Finance has allocated resources to equal employment opportunities for its staff, providing separate toilets for men and women and identifying equal opportunity measures for recruitment and promotion. Further, training and study tours targeted to senior decision-makers within the Ministry have served to mobilise support for gender responsive budgeting by male senior officials (Indonesian Ministry of Finance – Secretariat General 2009; communication with a consultant 10/05/2010).

A meeting to review the national gender budget pilot took place in early 2010 and identified a number of ongoing problems. This review concluded that while the gender budget statements increased the ministries' understandings of the budget process and the impact of their activities on men and women, some commentators have observed that it remains mainly a bureaucratic exercise between line ministries and the Ministry of Finance. A major contributor to this view is the fact that the gender budget statements are not public documents and, as a result, do not foster wider accountability on gender equality. Commentators also have noted that the gender budget statements are descriptive with an aggregate budget that does not allow the identification of moneys allocated to deal with gender issues of an activity. Further, the focus on the Ministry of Finance Decree resulted in, on the one hand, strong commitment from the ministries to fulfil its requirements but also, on the other hand, a specific focus on the budget process with less attention on the planning process that underpins it.

Several other weaknesses characterised the national pilot. While the ministries embraced the opportunity to make their budgets more gender sensitive, this resulted in a large and disparate coverage of activities across sectors partly related to inconsistent coordination of the pilot ministries. Also the Ministry of Women's Empowerment came under strong pressure to provide technical assistance across disparate portfolios. In addition, the mentoring and training opportunities available to the ministries were of uneven quality and were not structured as on-going long-term technical support. Commentators argue that more support needs to be provided to those in the Ministry of Finance engaged in reviewing the budget statement proposals to ensure quality (communication with a consultant 10/05/2010; Buchori 2010). The high staff turnover amongst those engaged with gender responsive budgeting at the ministry level demands a consistent investment in awareness raising and training (interview with public official 17/03/09).

A number of lessons have emerged from the national pilot indicating what needs to be done to moving gender responsive budgeting to 'implementation mode' (Buchori 2009, 2010). While a strength of the pilot was the leadership of the inter-departmental steering committee which resulted in a strong inside government driven initiative, greater engagement by Parliament and civil society is essential. As Budlender and Satriyo (2008) highlight, the budget reform process in Indonesia has been characterised as an unusual case internationally because its civil society organisations, which do not specialise in gender equality, engage with gender responsive budgeting. They argue that these organisations understood that applying a gender lens to the budget was an avenue to achieve improved budget decisions generally (Budlender and Satriyo 2008).

This is not always straightforward because, as Noerdin and Aripurnami (2007: 67) note, a downside has been that the different contexts and diversity of tools and approaches used by organisations has contributed to diverse meanings of gender responsive budgeting and a subsequent measure of confusion. Another lesson has been that a systematic approach is required with gender responsive budgeting integrated into the forthcoming planning and budgeting cycle. Gender responsive budgeting involves an assessment of the gender responsiveness of government activities to date, as well as facilitating changes by making governments accountable for their progress in gender equality and women's empowerment. Finally, commitment and leadership is central and has to be nurtured, along with strengthening technical capacity and Indonesian expertise in gender responsive budgeting over time.

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## Links to electronic resources for Indonesia

Department of Finance

<http://www.depkeu.go.id/Ind/>

Public Finance Statistics

<http://www.bps.go.id/sector/pubfin/o>

Ministry of Women's Empowerment

<http://www.menegpp.go.id/>

ADB

<http://www.adb.org/Indonesia/>

World Bank

[www.worldbank.org/indonesia](http://www.worldbank.org/indonesia)

UNDP

<http://www.undp.or.id/>

Millennium Development Goals

[http://www.mdgmonitor.org/factsheets\\_00.cfm?c=IDN&cd=](http://www.mdgmonitor.org/factsheets_00.cfm?c=IDN&cd=)