



BADAN PEMERIKSA KEUANGAN  
REPUBLIK INDONESIA

# REVIEW REPORT

ON

THE 2021 “VOLUNTARY NATIONAL REVIEW (VNR) OF  
SUSTAINABLE DEVELOPMENT GOALS (SDGS)”

AT THE MINISTRY OF NATIONAL DEVELOPMENT PLANNING/  
NATIONAL DEVELOPMENT PLANNING AGENCY



Number: 01/LHR/I/05/2021  
Date: May 10, 2021






**Dr. Agung Firman Sampurna, CSFA., CFrA., CGCAE**  
Chairman of The Audit Board of The Republic of Indonesia



## EXECUTIVE SUMMARY

- 01. As part of Indonesia's commitment to contribute to the implementation of Sustainable Development Goals (SDGs) or the 2030 Agenda, the Government of Indonesia has presented its Voluntary National Review (VNR) on the implementation of SDGs in Indonesia to the High-Level Political Forum (HLPF) in 2017 and 2019.
- 02. The HLPF is convened by the United Nations Department of Economic and Social Council (ECOSOC). Indonesia's VNR of SDGs is a review that outlines the progress in achieving SDGs, including the experiences, successes, challenges, and lessons learned to accelerate the achievements of SDGs in Indonesia.
- 03. The Government of Indonesia prepared its VNR using the guidelines provided in the Handbook for the Preparation of VNRs published by the United Nations. In reference to the guidelines, the preparation of VNR must be carried out in a transparent and inclusive manner, as well as meeting the principles of SDGs.
- 04. In 2021, the Government of Indonesia remains committed to report its progress in achieving SDGs goals and targets by preparing another VNR of SDGs. The preparation process was conducted in accordance with the steps and principles required in the Handbook for the Preparation of VNRs 2021 Edition. On 24 March 2021, the Minister of National Development Planning/Head of the National Development Planning Agency (Bappenas) asked the Audit Board (BPK/*Badan Pemeriksa Keuangan*) of the Republic of Indonesia to conduct a review on Indonesia's 2021 VNR.

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- 05. Based on the request, the Audit Board reviewed the VNR's processes and documents. BPK set the review objective, i.e. to assess whether the 2021 VNR was prepared by the government in alignment with the 2017 and 2019 VNRs, taking into account BPK's audit results related to Indonesia's SDGs outcomes, and following the due process as specified in the Handbook for the Preparation of VNRs 2021 Edition.
  - 06. BPK's review of the 2021 Voluntary National Review (VNR) on the implementation of Sustainable Development Goals (SDGs) in Indonesia indicates that the government has maintained continuity and alignment in the disclosure of information and analysis with both the 2017 and 2019 VNRs and the Handbook for the Preparation of VNRs 2021 Edition. Nevertheless, the government should continue to be mindful of the sustainability of resources, the relevance of data and information, the results and follow-up actions on BPK audits, and the due process as specified in the Handbook for the Preparation of VNRs 2021 Edition.
  - 07. To increase the added value of the 2021 VNR, BPK recommends that the government ensures the disclosure of sustainability of resources and the relevance of data and information, discloses the importance of alignment of information and analysis regarding the outcomes of each SDGs goals and targets with the results and follow-up actions on BPK audits, and maintains the process of preparing the 2021 VNR by adhering to the due process, presentation framework, and documentations.
  - 08. BPK appreciates the request for BPK to review the VNR of Indonesia as part of transparency and accountability of the government in preparing the VNR to support the 2030 Agenda as well as the government's commitment and responsibility to bring welfare for the people of Indonesia. BPK expects that the review of the 2021 VNR can become the corner stone of a constructive collaboration between the government and the audit institution in strengthening Indonesia's VNR of SDGs implementation in the future and present best practices for other countries and other audit institutions.

Jakarta, May 2021

**THE AUDIT BOARD  
OF THE REPUBLIC OF INDONESIA,**

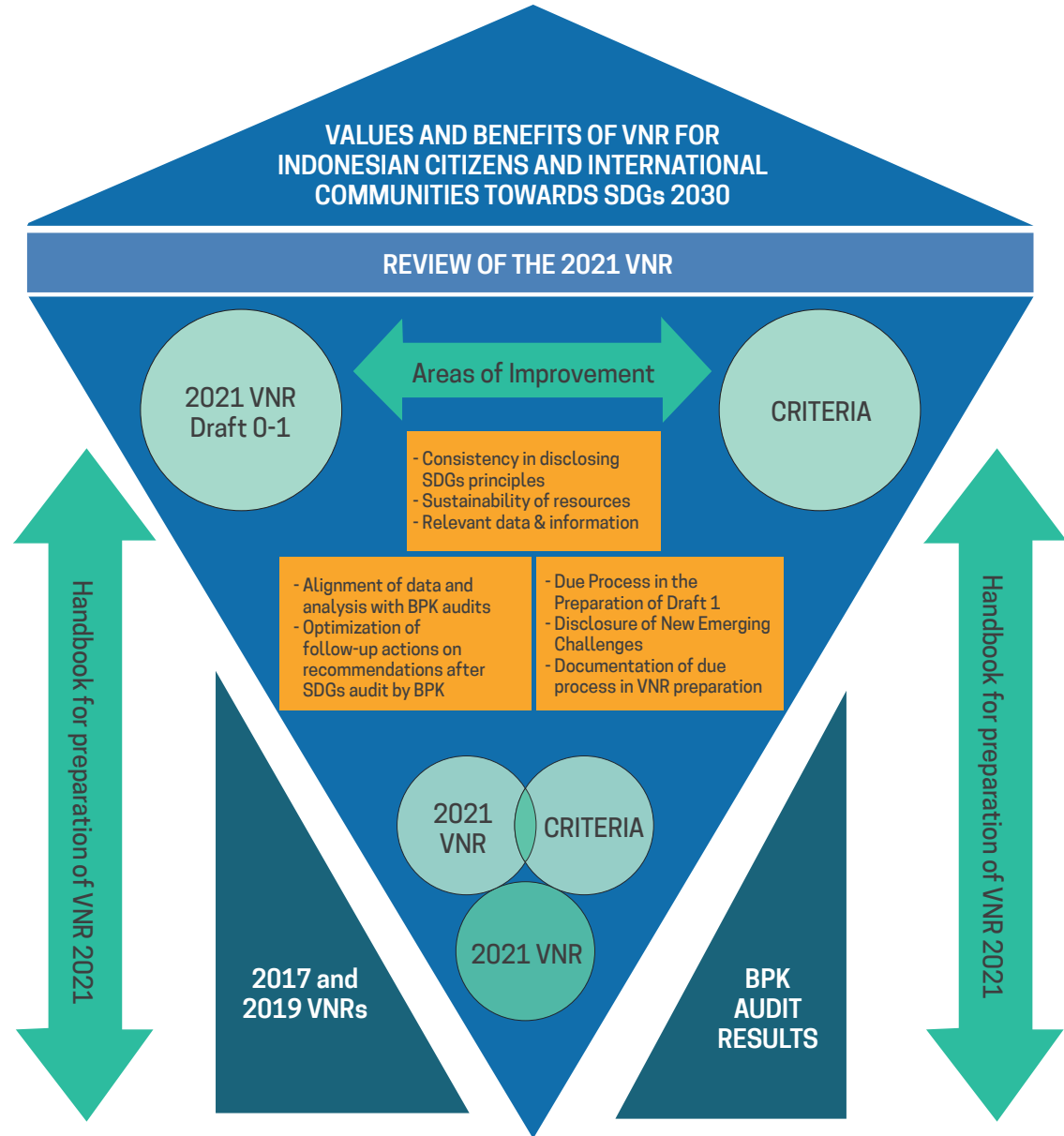
**Chairman**



**Dr. Agung Firman Sampurna, CSFA., CFrA., CGCAE**



# REVIEW OF INDONESIA'S 2021 VNR OF SDGS AT A GLANCE





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# THE VNR OF INDONESIA



# CHAPTER I

## THE VNR OF INDONESIA

- 09. Sustainable Development Goals (SDGs) or the 2030 Agenda was declared on 25 September 2015 by 159 countries, which coincided with the United Nations General Assembly (UNGA) at UN Headquarters. The 2030 Agenda is a convergence of the previous global development agenda into one 'track', i.e. the sustainable development agenda. Indonesia is one of the countries participating in the declaration of the 2030 Agenda.
- 10. An important milestone in SDGs implementation in Indonesia is the issuance of Presidential Regulation No. 59 of 2017 on Implementing and Achieving Sustainable Development Goals. This demonstrates the Government's political commitment to implement and achieve Sustainable Development Goals in a serious manner. The presidential regulation also provides the basis for working arrangement in ensuring participatory implementation of SDGs with the engagement of all parties.
- 11. At the global level, the United Nations High-Level Political Forum (HLPF) under the UN General Assembly and the UN Department of Economic and Social Council plays a central role in monitoring the follow-up actions and evaluation of SDGs implementation by UN member countries. Since 2016, HLPF holds its annual meetings that form part of the follow-up and review mechanisms of SDGs agenda. Each year the annual meeting will select a different theme and member countries are encouraged to review their progress by preparing and presenting their Voluntary National Review (VNR).
- 12. VNRs are part of the follow-up and review of the implementation of the 2030 Agenda for Sustainable Development. VNRs provide an opportunity for countries to share their experiences, including successes, challenges, and lessons learned, with the aim of accelerating the implementation of the 2030 Agenda.
- 13. The United Nations Economic and Social Council (ECOSOC) each year publishes a manual for the review of SDGs implementation, i.e. the Handbook for the Preparation of Voluntary National Reviews (VNRs). In 2021, ECOSOC published the Handbook for the Preparation of Voluntary National Reviews (VNRs) 2021 Edition as a guidance for countries that will present their 2021 VNRs at the HLPF.
- 14. The Government of Indonesia has shown its commitment by presenting its VNRs in 2017 and 2019 HLPFs, by referring to the Handbook for The Preparation of Voluntary National Reviews the 2017 and 2019 Editions. This exercise is expected to continue into the preparation of the 2021 VNR in line with the Handbook for the Preparation of Voluntary National Reviews 2021 Edition.



Figure 1.1. The 2017 and 2019 VNRs of Indonesia

### The 2017 and 2019 VNRs of Indonesia

- 15. In 2017, the Government of Indonesia presented its 2017 VNR at the HLPF held by ECOSOC on 17 July 2017 in New York. The theme of the 2017 VNR was in line with the theme of the 2017 HLPF, i.e. “Eradicating Poverty and Promoting Prosperity in a Changing World”. The 2017 VNR was focused on seven Goals, i.e. Goal 1 (No Poverty), Goal 2 (Zero Hunger), Goal 3 (Good Health and Well-Being), Goal 5 (Gender Equality), Goal 9 (Industry, Innovation, and Infrastructure), Goal 14 (Life Below Water), and Goal 17 (Partnerships to achieve the Goals).
- 16. The VNR of Indonesia was focused on the larger theme of improving the quality of human resources and boosting the economy for a sustainable livelihood. The messages conveyed in the 2017 VNR are, among others: (i) creating national ownership through an inclusive and participatory process; (ii) framework for a systematic implementation of SDGs in Indonesia; (iii) Indonesia’s development outcomes in line with the HLPF theme; (iv) the necessary conditions for SDGs implementation; and (v) the next steps.





Figure 1.2. Interlinkages between Goals in the 2017 VNR of Indonesia

- 17. Indonesia’s commitment to implement the 2030 Agenda continues with the presentation of its 2019 VNR. The Government of Indonesia presented its 2019 VNR at the HLPF on 15 July 2019. The theme of the 2019 VNR was Empowering People and Ensuring Inclusiveness and Equality, which focused on interlinkages between six Goals, i.e. Goal 4 (Quality Education), Goal 8 (Decent Work and Economic Growth), Goal 10 (Reduced Inequality), Goal 13 (Climate Action), Goal 16 (Peace, Justice, and Strong Institutions), and Goal 17 (Partnerships to achieve the Goals).

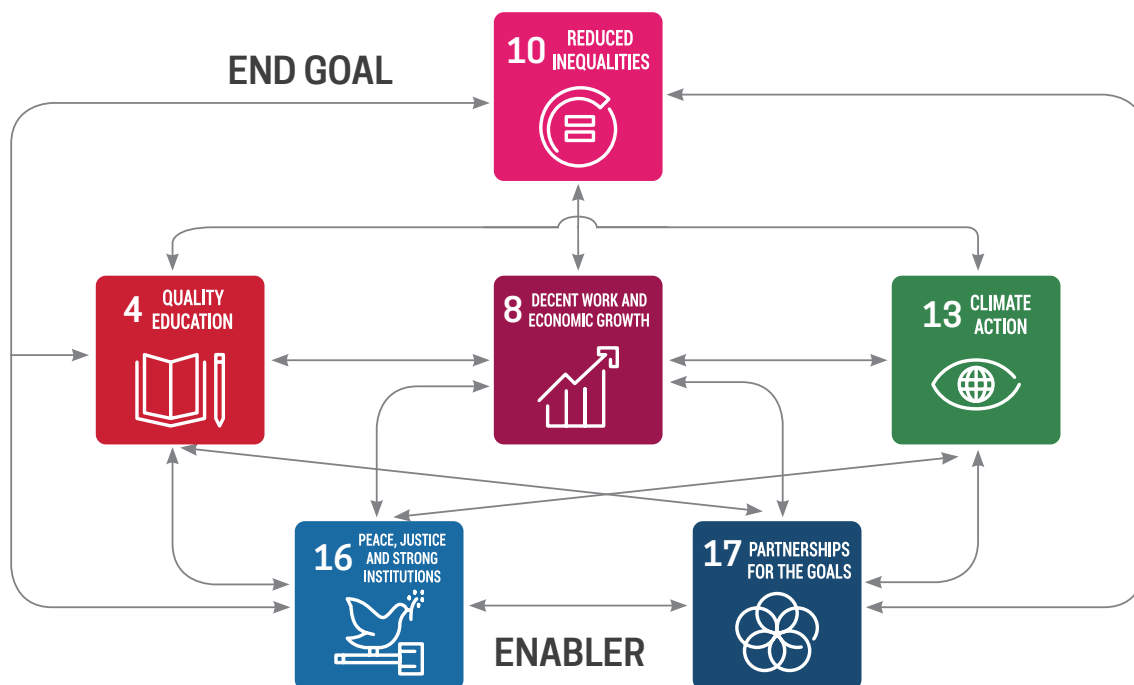


Figure 1.3. Interlinkages between Goals in the 2019 VNR of Indonesia

### The National Coordination Team in the Preparation of VNR of Indonesia

- 18. For the purpose of implementing and achieving SDGs in Indonesia, in line with Presidential Regulation No. 59 of 2017, a National Coordination Team (TKN/*Tim Koordinasi Nasional*) for SDGs implementation was established, which consists of a Steering Committee, an Implementation Team, Working Groups, and a Team of Experts. The implementation team in the National Coordination Team prepares the VNR of Indonesia.
- 19. In line with Presidential Regulation No. 59 of 2017, the Implementation Coordinator shall be the Minister of National Development Planning/Head of the National Development Planning Agency (Bappenas). The Implementation Team is led by the Deputy for Maritime and Natural Resources of the Ministry of National Development Planning (Bappenas), with members from ministries/agencies, philanthropists and businesses, academics, and community organizations. The Implementation Team is under the coordination of the Minister of National Development Planning (Bappenas), and is tasked to carry out directions from the Steering Committee in formulating and recommending policies as well as in coordinating the implementation of SDGs.



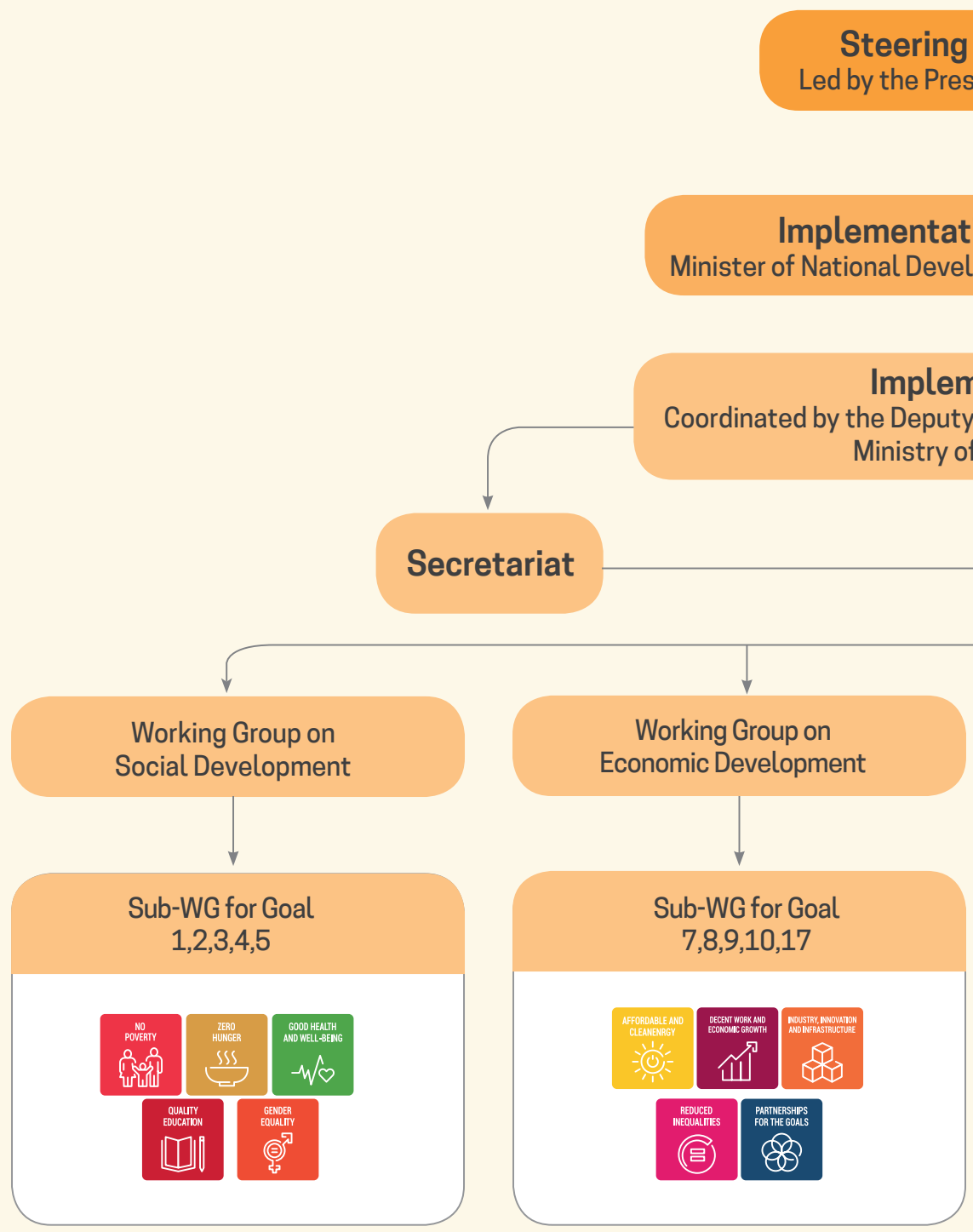


Figure 1.4. National Coordination Team for SDGs Implementation

**Committee**  
President of Indonesia

**Coordination Coordinator**  
Development Planning (Bappenas)

**Implementation Team**  
for Maritime and Natural Resources,  
Development Planning/Bappenas

**Team of Experts**

**Working Group on  
Environmental Development**

**Working Group on  
Legal & Governance Development**

**Sub-WG for Goal  
6,11,12,13,14,15**

<b>CLEAN WATER AND SANITATION</b> 	<b>SUSTAINABLE CITIES AND COMMUNITIES</b> 	<b>RESPONSIBLE CONSUMPTION AND PRODUCTION</b> 
<b>CLIMATE ACTION</b> 	<b>LIFE BELOW WATER</b> 	<b>LIFE ON LAND</b> 

**Sub-WG for Goal 16**

<b>PEACE, JUSTICE AND STRONG INSTITUTIONS</b> 
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## The 2021 VNR of Indonesia

- 20. In 2021 and for the third time, the government of Indonesia prepares the VNR which will be presented at the HLPF convened by ECOSOC on July 2021. The theme of the HLPF is “Sustainable and resilient recovery from the COVID-19 pandemic that promotes the economic, social and environmental dimensions of sustainable development: building an inclusive and effective path for the achievement of the 2030 Agenda in the context of the decade of action and delivery for sustainable development”.
- 21. There are nine goals that will be presented in the 2021 VNR, i.e. Goal 1 (No Poverty), Goal 2 (Zero Hunger), Goal 3 (Good Health and Well-Being), Goal 8 (Decent Work and Economic Growth), Goal 10 (Reduced Inequality), Goal 12 (Responsible Consumption and Production), Goal 13 (Climate Action), Goal 16 (Peace, Justice, and Strong Institutions), and Goal 17 (Partnerships to achieve the Goals).
- 22. The National Coordination Team, through its Implementation Team working under the coordination of the Deputy for Maritime and Natural Resources at the Ministry of National Development Planning (Bappenas), has set forth the process and timeline for the preparation of the 2021 VNR. The preparation began since January 2021 and was started off in a kick-off meeting on 17 February 2021 that was opened by the Minister of National Development Planning (Bappenas). The 2021 VNR preparation is detailed as follows.
  - a. Meetings of the Working Groups on the four (4) Pillars of Development in SDGs;
  - b. A series of Focus Group Discussions by each Sub-Working Group for each Goal, from mid-February to March 2021;
  - c. Preparation of Draft 0 of the VNR for 9 Goals;
  - d. Online submissions of lessons learned and best practices, throughout March 2021. Preparation of best practices was carried out through several stages, among others: (1) administrative selection; (2) review by consultants regarding relevance of the substantive contents; and (3) review by stakeholder representation team, Heads of Sub-Working Groups, SDGs National Secretariat for further consideration in the VNR;
  - e. Preparation of Draft 1 of the VNR for 9 Goals, through intensive discussions for each Goal, by involving various stakeholders;
  - f. Online public consultation of Draft 1 on 16–23 April 2021;
  - g. Public consultation with youth and adolescent groups on 20–21 April 2021 and an orientation discussion regarding human rights on 22 April 2021;
  - h. On the first week of May (tentative schedule), a link analysis to look at the interlinkages between the Goals will be conducted, followed by preparation of Draft 2 of the VNR; and
  - i. On the first week of May (tentative schedule), a plenary meeting will be conducted to discuss the final draft of the 2021 VNR. The final draft/the entire chapters in Draft 2 will be reviewed together by all consultants and the relevant directorates at Bappenas, and be given feedback from all parties, including UN Agencies, through public consultation.



## FLOW OF WORK AND TIMELINE OF THE 2021 VNR

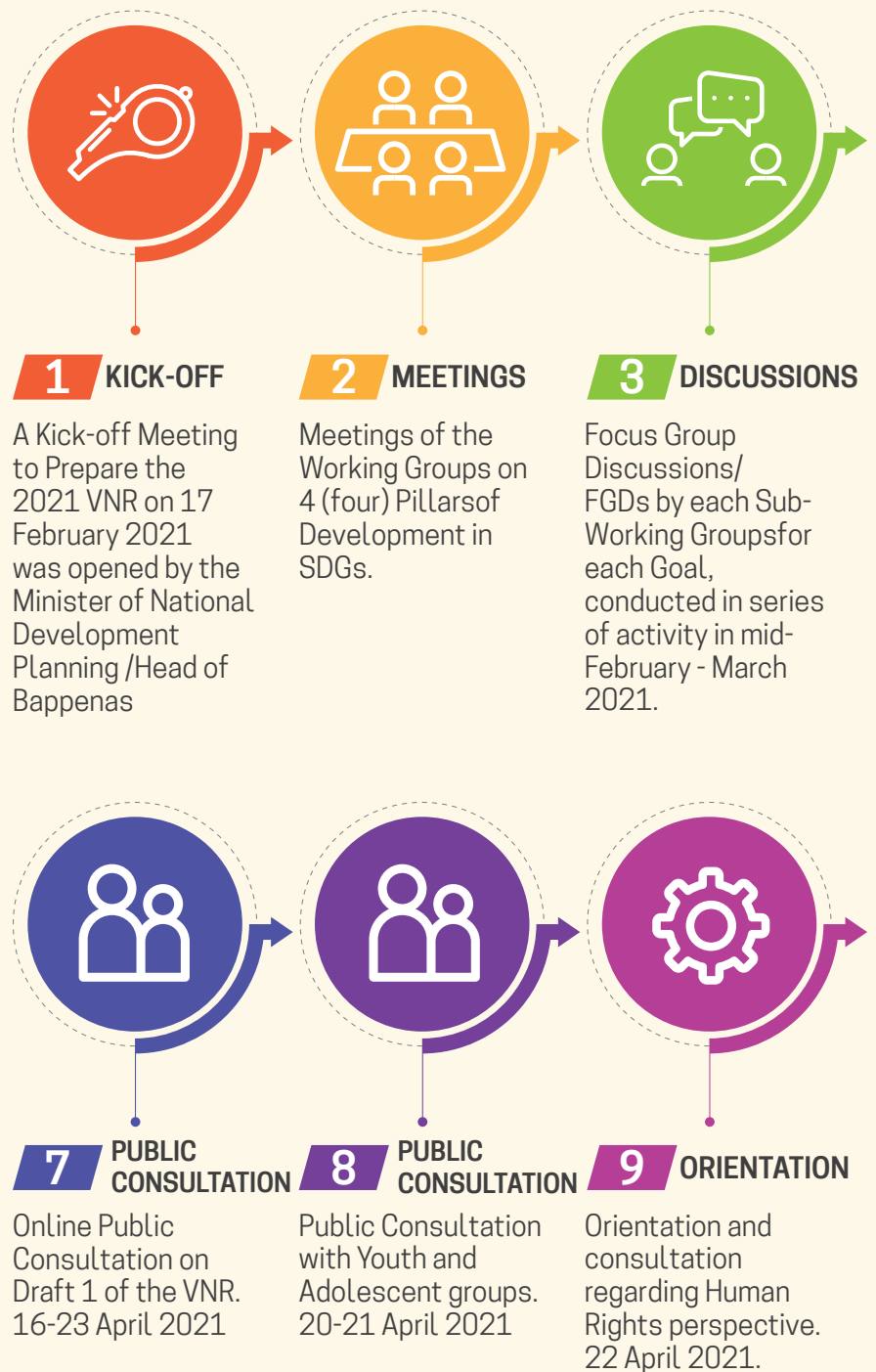


Figure 1.5. Flow of Work and Timeline of the 2021 VNR



### Request for Review of the 2021 VNR of Indonesia

- 23. The Minister of National Development Planning/Head of Bappenas through an Official Letter No. B.175/M.PPN/IU/PP.01.01/03/2021 dated 24 March 2021 requested the Audit Board of the Republic of Indonesia to review Indonesia's 2021 VNR documents prior to submission to the UN.
- 24. BPK formed a Review Team for the 2021 VNR and has undertaken a review process.
- 25. BPK conducted the review of the 2021 VNR by considering the nature, type, and scope of the review. The review methodology is described in more details in **Annex 1** on Review Methodology of the 2021 VNR.
- 26. To ensure an objective and proportional review, BPK has requested the data and information, as well as conducted intensive discussions with the National Coordination Team. BPK also considered the comments and written responses attached to the review report in **Annex 2**.



# CONTINUITY IN THE REPORTING OF VNR



## CHAPTER II

# CONTINUITY IN THE REPORTING OF VNR

**The review objective is to determine whether the Government of Indonesia has ensured that the contents of the 2021 VNR are aligned with the SDGs outcomes reported in the 2017 and 2019 VNRs, as well as with the 2020–2024 Indonesian National Medium Term Development Plan (RPJMN).**

- 27. The Handbook for the Preparation of VNRs 2021 Edition stated that VNRs will bring benefits when they are prepared following the principles that include, among others: an inclusive, participatory, transparent, and comprehensive review process at the national and sub-national levels; presented based on evidence; generating lessons learned and tangible solutions; and followed by concrete actions and collaborations that drive SDGs implementation.
- 28. In a report by the United Nations Secretary-General No. A/70/684 entitled Critical Milestones Towards Coherent, Efficient and Inclusive Follow-Up and Review at The Global Level, paragraph three of the report highlights the importance of sustainability of non-financial resources (partnership). The sustainability and the review framework must include principles from the 2030 Agenda and be geared towards new areas that are previously untouched and marginalized, take actions on climate change and social peace and effective institutions.
- 29. Reviews of the 2017 and 2019 VNRs indicated that the VNR documents had disclosed principles of SDGs, sustainability of resources, and relevant data and information in accordance with the guidelines issued by ECOSOC.

### **Disclosure of Principles of SDGs in the 2021 VNR**

- 30. In accordance with the Handbook for the Preparation of VNRs, there are principles of SDGs that must be addressed in a VNR, i.e. national ownership, no-one left behind, universalities, human-right based, inclusive and participatory, integrated, and global partnership.
- 31. The review of the 2021 VNR shows that the Government of Indonesia has disclosed the principles of Universalities, Inclusive and Participatory, and National Ownership. Further review indicates insufficient disclosures of the following principles: no-one left behind, human rights-based, integrated, and global partnership.

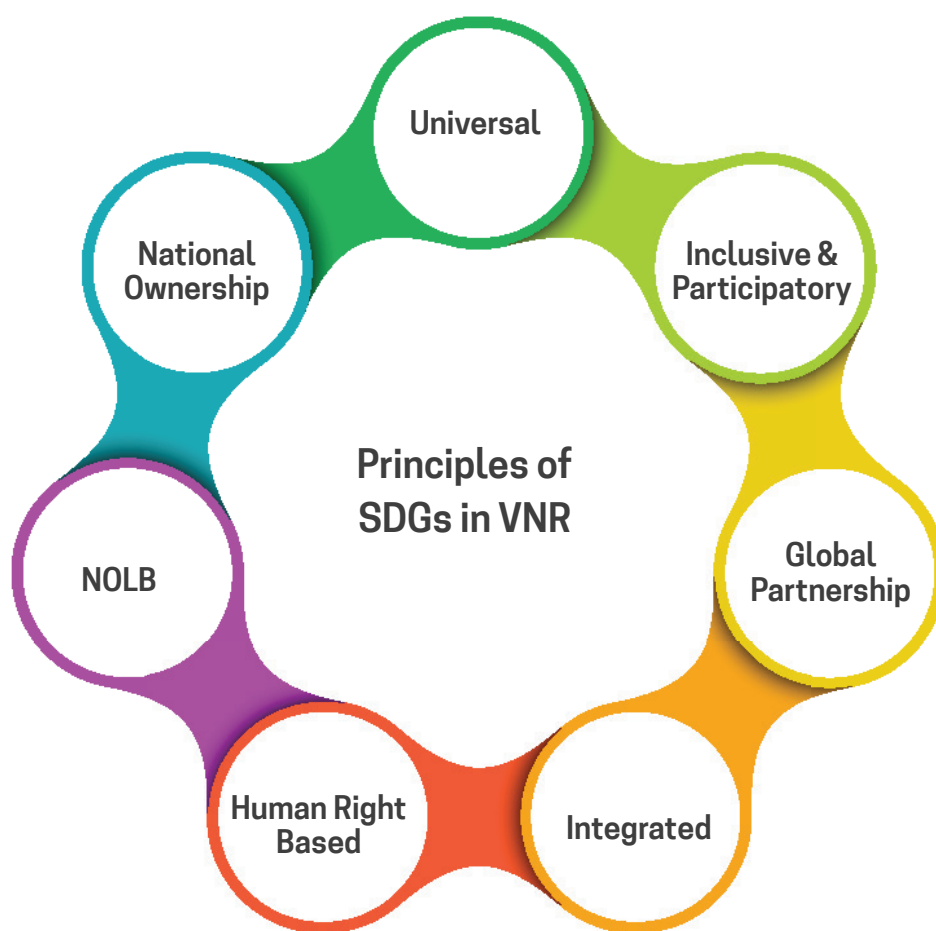



Figure 2.1. Principles of SDGs

#### a. No-one Left Behind Principle in Goal 1

- 32. Review of Goal 1 indicates the disclosure of poverty level based on the national poverty line. Poverty level in 2019 was 9.22%. However, the COVID-19 pandemic has impeded progress in poverty reduction. In 2020, Indonesia's poverty level increased to 10.19%, more or less equal to the poverty level back in 2017.
- 33. Extreme poverty level also followed the same trajectory. In 2015, extreme poverty level was 7.5% and has been reduced to 2.7% by 2019. In 2020, extreme poverty level increased to 4.2%, more or less equal to the poverty level back in 2018.
- 34. Goal 1 explains how the government has worked to respond to the situation through various social protection policies that were amplified since the COVID-19 pandemic, i.e. Conditional





Cash Transfer (PKH/*Program Keluarga Harapan*), Non-Cash Food Assistance (*Kartu Sembako*), Electricity Subsidy, LPG Subsidy, Education Subsidy through Smart Indonesia Program (PIP/*Program Indonesia Pintar*), National Health Insurance Premium Subsidy, National [Health] Insurance Premium Subsidy for self-registered Non-Wage Earner (PBPU/*Peserta Bukan Penerima Upah*), Direct Cash Assistance (*Bantuan Langsung Tunai*), Basic Needs Social Assistance (*Bansos Sembako*), Direct Cash Assistance under Village Fund, Competence Development for Job-Seekers (*Kartu Prakerja*), Wage Subsidy, and Labour-Intensive Programs.

- 35. Further review shows that the 2021 VNR has disclosed various government policies aimed at the poor, but the disclosure has yet to clearly pinpoint the targeted subgroups of the poor with disaggregated data indicating sex, age, ethnicity, geographical location, and disability.

### **b. Human Rights-Based Principle in Goal 8**

- 36. Goal 8 describes how the Indonesian economy experienced a trend of moderately increasing Gross Domestic Product (GDP) per capita with relatively slowing down in growth. In the period from 2010 to 2019, Indonesia's GDP per capita consistently grew from Rp28.8 million in 2010 to Rp59.1 million in 2019.
- 37. However, the growth of GDP per capita indicated a slight downturn. From 2013, the growth of GDP per capita continued to decrease until 2015, with annualized growth of 3.03%.
- 38. Indonesia's economic growth started to increase in 2016 to 2019, albeit never reached above 4%. In 2020, the COVID-19 pandemic worsened Indonesia's GDP growth which plunged to 3.15%. This caused a decrease in GDP per capita from Rp59.1 million in 2019 to Rp56.3 million in 2020.
- 39. The government responded by issuing policies to improve economic growth and reduce unemployment, namely by improving business climate, allocating special funds for the National Economic Recovery Program (PEN/*Pemulihan Ekonomi Nasional*), and investing in infrastructure.
- 40. Although Goal 8 has included disclosures regarding the policies to improve economic growth and reduce unemployment in Indonesia, the 2021 VNR is expected to provide a more refined discussion on how the human rights-based principle is adopted in SDGs implementation in Indonesia.

### **c. Integrated Principle in all goals presented**

- 41. The principle of integration is one that many countries find challenging in SDGs implementation. Review of the 2021 VNR in Goal 1, 2, 3, 8, 10, 12, 13, 16, and 17 indicated that no disclosure has been made regarding the principle of integration that balances the three dimensions of sustainable development, i.e. social, economy, and environment. The 2021 VNR is expected to further disclose how the principle of integration is being applied.





#### d. Global Partnership Principle

- 42. Review of the 2021 VNR in Goal 1, 2, 3, 8, 10, 12, 13, 16, and 17 indicates that no disclosure has been made that reflects the principle of global partnership in SDGs implementation in Indonesia, even though some of the programs resulted from global partnerships.

#### Sustainability of Resources

- 43. The Government of Indonesia is currently preparing the 2020–2024 National Action Plan (RAN/*Rencana Aksi Nasional*) [for SDGs implementation]. A request for information to the Head of SDGs Secretariat has been responded with an explanation that this preparation process will not be disclosed in the 2021 VNR. However, the 2021 VNR will disclose the progress made in 2021 in relation to the implementation of Presidential Regulation No. 59 of 2017, i.e. the issuance of SDGs National Road Map and the establishment of Regional Action Plans (RAD/*Rencana Aksi Daerah*) by 29 out of 34 provinces in Indonesia.
- 44. Review of the 2021 VNR has yet to describe the involvement of funding from non-government sectors and other sources that are valid and binding, as well as other alternative financing. Based on an interview with the SDGs Secretariat, as of 22 April 2021, the preparation of VNR was limited only on chapters related to SDGs goals, while chapters on Introduction and Methodology were not yet formulated by the SDGs Secretariat.
- 45. Review on Goal 17 to identify disclosures on the sustainability of non-financial resources was conducted using Multi-Actor Analysis, indicating that the largest participation in the COVID-19 response in Indonesia came from government institutions (yellow nodes), followed by the private sector (green nodes), the public at large (blue node), and lastly, with very little participation, NGOs (red node), as shown in the following illustration.
- 46. The above analysis on non-government participation indicates that there is a risk of sub-optimal participation from non-government actors in the mobilization of non-financial resources in handling the COVID-19 pandemic. Review on Goal 17 disclosures indicates that there are some areas of improvement in the disclosure of active participation from non-

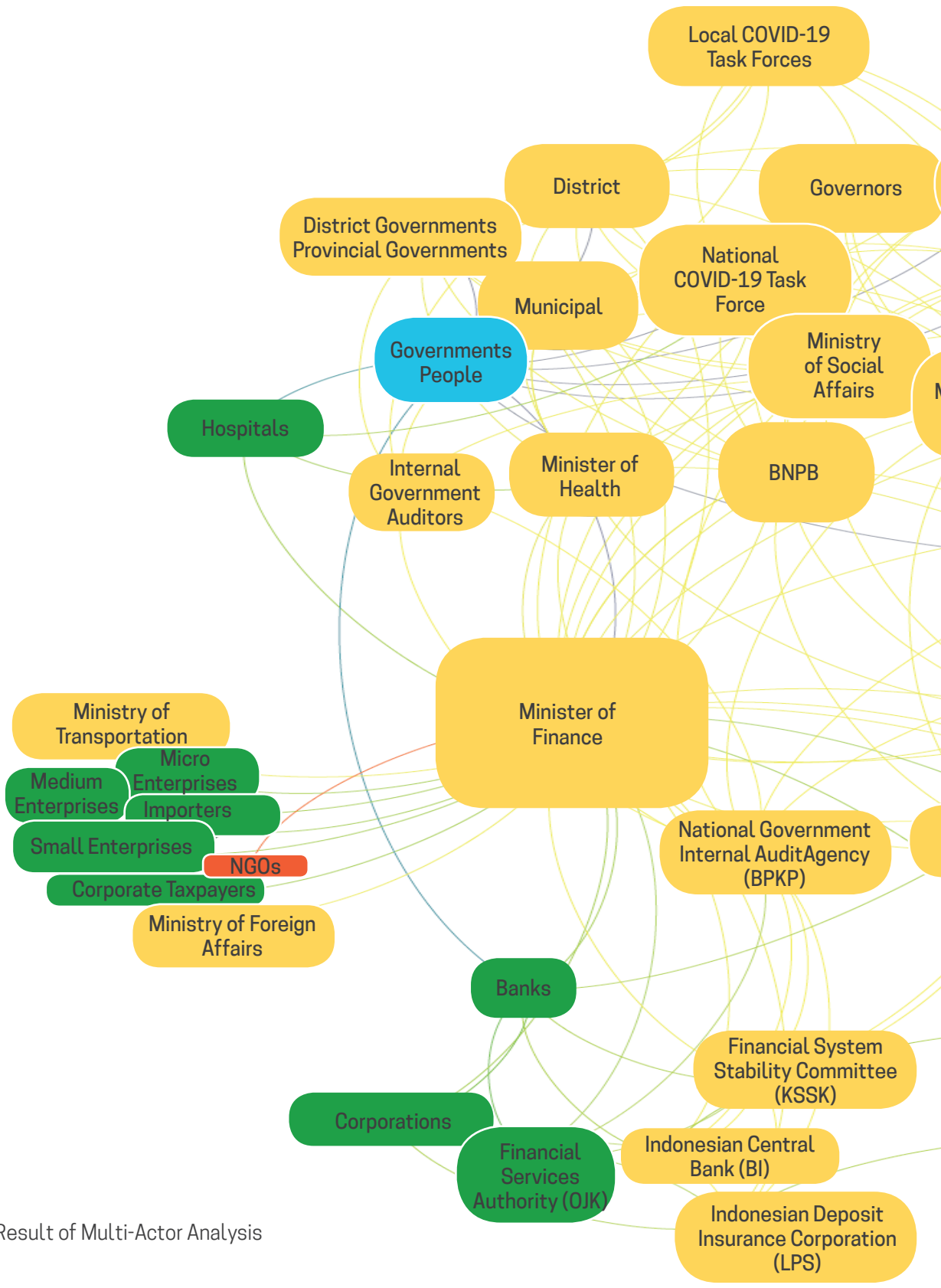
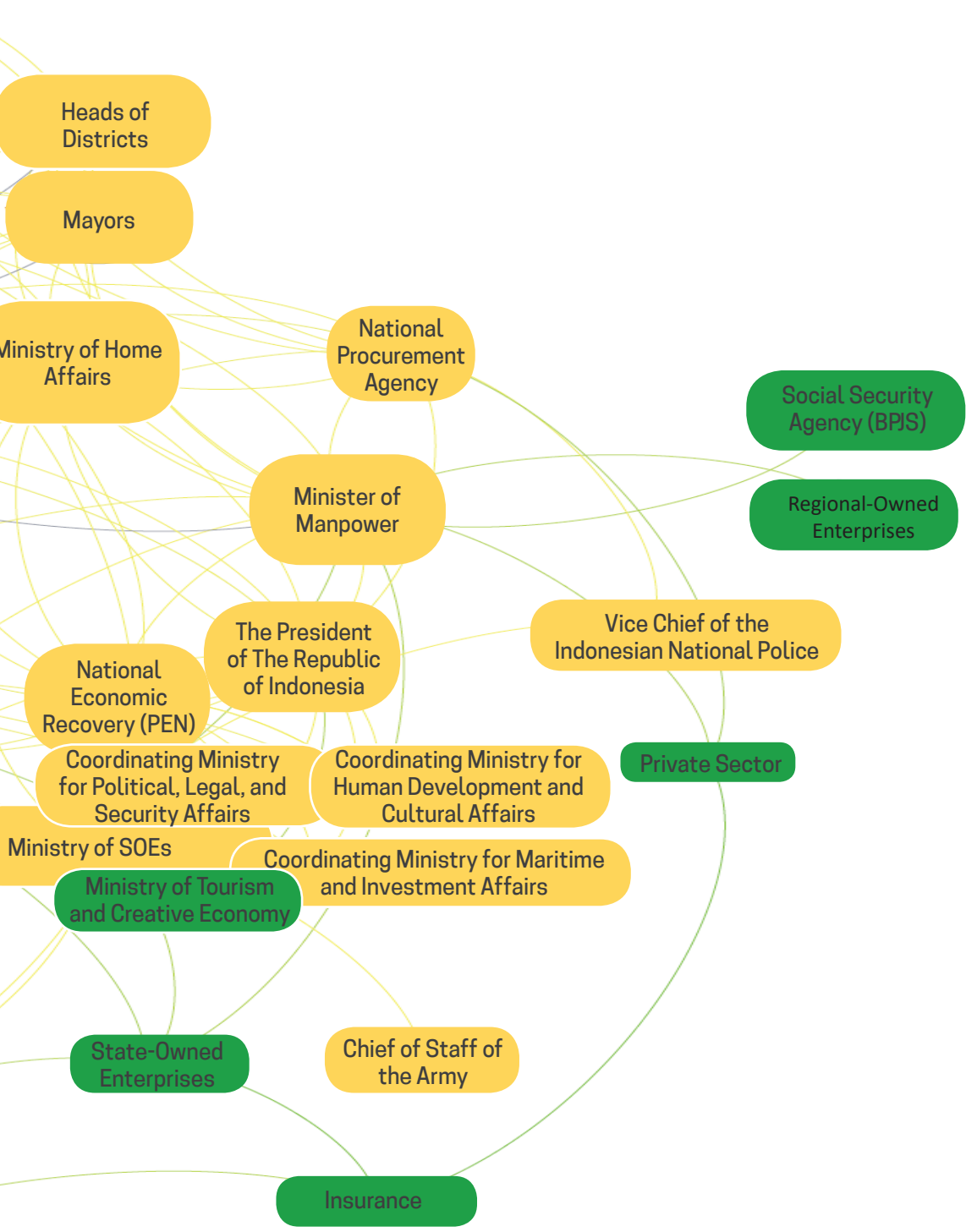



Figure 2.2. Result of Multi-Actor Analysis





government actors, and it is expected that such disclosure can be made more explicitly in the 2021 VNR.

### Consistent Disclosure of Data and Information

- 47. The second edition of the SDGs Indicator Metadata aims to provide all stakeholders with the same knowledge and understanding of all indicators in preparing the planning, implementation, monitoring, and evaluation to measure the SDGs outcomes in Indonesia. Measurements that follow the guidance of this document will allow comparability with other countries, as well as comparability between provinces and districts/municipalities in Indonesia. The SDGs Indicator Metadata book provides guidance in presenting data related to SDGs goals, targets, indicators, and data source reference.
- 48. The review shows that there had been some initiatives to create breakthroughs in terms of data. The **“One Data Indonesia”** innovation started in 2019 as an important initiative to drive synchronization and comparability of data between government institutions. “One Data” is a portal that provides data from different sectors in Indonesia collected from all ministries and agencies at the central and regional governments.
- 49. A request for information to the Data Working Group has been responded with an explanation that the initiative was suspended in 2020 due to the pandemic, but it has now resumed. In addition, as budgets were being refocused/diverted for COVID-19 management, only very limited progress was made. **“One Data” is expected to be completed by end of 2024.**
- 50. Further review shows that there is no periodic review or assessment mechanism yet on national statistical data obtained and processed to prepare the VNR, with explanation as follows.
  - Statistics, for example data related to economic and population growth, is produced and managed by Statistics Indonesia (BPS/*Badan Pusat Statistik*), the National Statistics Office. Financial data, for example data on export and tax revenue, is obtained from the Ministry of Finance. Agricultural indicator data is obtained from the Ministry of Agriculture. This also applies to other SDGs indicators; and
  - The Data Working Group, assisted by the SDGs Secretariat, receives the data and stores them using cloud as storage media, and uses data from the various data sources and repositories in preparing the SDGs review.
- 51. The review identifies that data analysis was conducted only for the purpose of preparing the VNR. Further review shows that data collection and management still rely on storage media and are not conducted in real-time. Data from various ministries/agencies related SDGs indicators is managed conventionally using storage media. Data from Statistics Indonesia to be delivered to the Data Working Group was collected and managed through a cloud storage called “Laci BPS”.

- 52. Other datasets from relevant ministries, such as Ministry of Finance and Ministry of Agriculture, also use similar storage media. Bappenas does not have a data sharing agreement with other ministries to allow real-time access to SDGs indicators data. The time spent waiting to receive data from the relevant ministries has caused delays in the completion of VNR.
- 53. Review of the 2021 VNR indicates that some data and information regarding data sources, aggregation, and data collection frequency were insufficiently disclosed as shown in figure 2.3. with the following explanation.

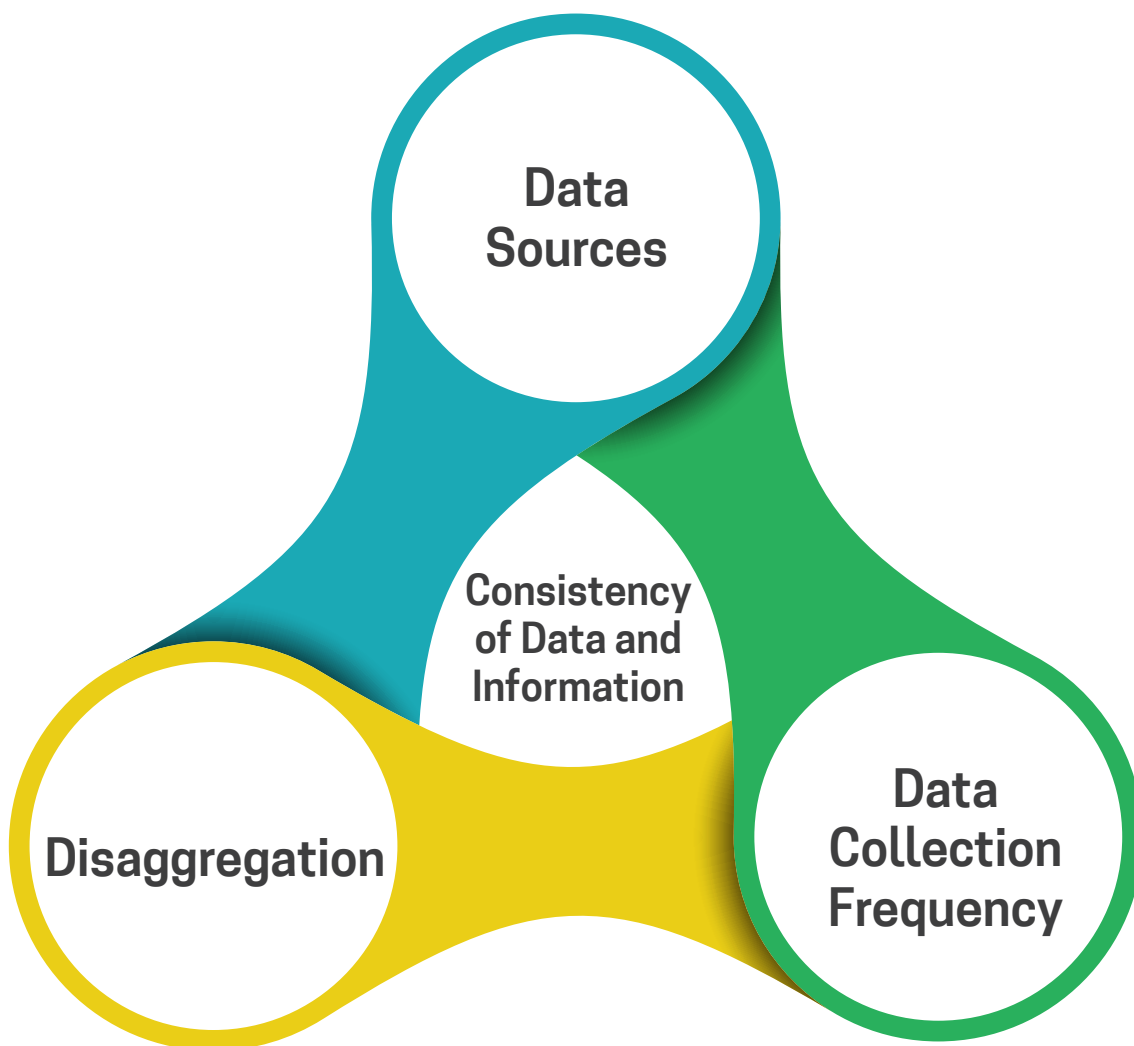


Figure 2.3. Consistency of Data and Information





### a. Data Source

- 54. Out of the 91 indicators reported in the 2021 VNR, 80% of the data has conformed with the manual regarding the presentation of data sources, 4% of the data sources has not conformed with the manual, and the remaining 16% of the data relies on global indicators that are being developed, data sources with no information in the VNR narrative, and data with indicators that are not specified in the manual, as shown in **Annex 3**.
- 55. Disclosure of data where the sources do not conform with the manual was identified in four indicators, i.e. indicator 1.5.1\*, 8.3.1.(a), 8.9.1.(c), and 16.b.1.(a). For example, for indicator 8.3.1.(a): MSME access to financial services (%), the data manual stated that data is sourced from the Indonesian Central Bank (Bank Indonesia), the Financial Services Authority (OJK/ *Otoritas Jasa Keuangan*), and the Ministry of Cooperatives and MSME, but the data narrative stated that data is sourced from Statistics Indonesia (BPS).
- 56. There are 11 indicators which data sources are not mentioned in the narrative and three indicators that are not listed in the manual for Goal 8, i.e. the indicators for Proportion of low-income elderly population, Proportion of adults (18 years and above) who have an account with a bank or other financial institution or a mobile financial service, and Percentage of households headed by an elderly (60+) that receive business loans from banks and all types of credits. Such limitation may cast doubt on the consistency of disclosure regarding data source and conformance with the metadata manual.

### b. Data Disaggregation

- 57. The review shows that the Ministry of National Development Planning/Bappenas as the implementing agency for SDGs coordination has yet to have a mechanism to develop the four data disaggregation pillars in SDGs implementation in Indonesia.
- 58. Guidelines on data disaggregation for SDGs Indicators using survey data stated that data disaggregation is an attempt to present SDGs indicators data in a more specific and detailed manner, for example based on income, sex, age, ethnicity, citizenship status, geographical location, and disability. This is to ensure that the principle of “no one left behind” in SDGs implementation has been met. Furthermore, there are four pillars that require disaggregation of metadata used in each indicator, i.e. actions at the strategic level, actions on sampling design, actions at direct estimation level, and actions at indirect estimation level.
- 59. Actions at the strategic level: determine which data are to be disaggregated and the general policy on which institutions will contribute to the data disaggregation. Sampling design: determine which sampling design will ensure the production of high-quality disaggregation estimation in specific domains. Actions at direct estimation level include: (1) measuring sample accuracy, and (2) improving the quality of direct estimation. Actions at indirect estimation level involve selecting methods to be used to disaggregate data that cannot be performed under direct estimation.





- 60. Further review identifies insufficient disclosure of data disaggregation. Review of the 91 indicators reported in the 2021 VNR shows that 59% of the data was presented with aggregation that conforms with the manual, 35% of the data has not conformed with the manual, and the remaining 6% of the data is data that has been disaggregated but not in conformance with the manual, data with indicators that are being developed, and data with indicators that are not specified in the manual, as shown in **Annex 4**.
- 61. Data disaggregation that does not conform with the manual was identified in nine goals reported in the 2021 VNR, among others, on indicator 8.1.1.(a): GDP per capita, which was presented based on the national level and is not disaggregated by province and district/municipality.
- 62. In the disclosure of indicator 16.1.3: Proportion of the population that have experienced: (a) physical violence; (b) psychological violence; or (c) sexual violence in the last 12 months. According to the manual, disaggregation shall be made by administrative regions, including national and provincial level. However, data in the 2021 VNR is presented by age.
- 63. Review of the 2021 VNR thematic goals with more focus on Goal 3 and Goal 17 indicates that the outcomes related to the indicators in the 2021 VNR have not been fully presented in the appropriate disaggregation.
- 64. Some of the goals, such as SDGs 1, 2, 8, and 10 show varying presentation of disaggregated data, among others, in sex, remote areas, and level of income. Some indicators, e.g. under Goal 3 (indicator 3.8.2), Goal 12 (indicator 12.4.2), and Goal 16 (indicator 16.2.2\*) only presented partially disaggregated data, for example, by sex, or by geographical location only. Conversely, only limited indicators are presented for Goal 16 and some of them are less relevant with the indicators described in the Indicator Metadata Book.
- 65. The disclosure of indicators for Goal 17.1 already included data on tax to GDP ratio from the Ministry of Finance and Ministry of Home Affairs, but did not disaggregate the data by the type of taxes collected at the central and regional governments. Disclosure of the corresponding trend analysis which shows that the decreasing tax ratio is caused by, among others, less diversified tax revenue sources, has yet to demonstrate causality. Further, tax reduction policies as an impact of COVID-19 have not been disclosed as pertinent to the decrease in tax revenue;
- 66. The disclosure of indicators regarding non-oil & gas export growth in indicator 17.11.1.(a) has yet to provide disaggregation of non-oil & gas exports detailed by sectoral commodity as outlined in the nomenclature in the Harmonized Commodity Description and Coding System (HS). Data was disaggregated based on the data of oil & gas and non-oil & gas export from 2016 to 2021, while this is not in conformance with the guidance specified in the Metadata Book





- 67. Further review of disclosure related to Goal 3 in the 2021 VNR shows, among others, limited presentation of disaggregated data.

### c. Frequency of Data Collection

- 68. Review of the 2021 VNR shows that out of 91 indicators, 73% of the data was presented in conformance with the data collection frequency, 23% was not in conformance, and 4% of the data was incomplete, relying on indicators that are not listed in the Indicator Metadata Book, or the VNR did not disclose the latest data collection frequency. Disclosure of data collection frequency for the 2017, 2019, and 2021 VNRs is provided in [Annex 5](#).
- 69. Data that was not in conformance with data collection frequency is identified in 7 indicators in the 2021 VNR, one of which is indicator 16.b.1.(a): Number of discriminatory policies in the past 12 months on the basis of a ground of discrimination prohibited under international human rights laws. According to the manual, the data collection frequency should be annually, but the data presented was from 2019.
- 70. Further review on the disclosure of Goal 2, Goal 3, and Goal 16 indicates that some of the data was derived from 2019, so the data does not reflect the COVID-19 pandemic in line with the VNR theme. In addition, there are 3 indicators in Goal 2, Goal 16, and Goal 17 that were not presented in full. For Goal 2 indicator 2.2.1: Prevalence of stunting categorized as stunted and very stunted among children under five years of age, the data manual guidebook requires data from the annual Nutritional Status Monitoring (PSG/Pemantauan Status Gizi), but such data is not provided in the 2021 VNR. For Goal 16 indicator 16.10.1.(b), the data presented is data from 2015–2020, but the data for 2018 is not included.



- 71. Interview with the SDGs Secretariat resulted in the following explanation.
- The COVID-19 pandemic caused difficulties to obtain the latest data because field data collection could not be conducted due to regulations restricting physical mobility and crowds;
  - The Drafting Team used projection data, e.g., projection was used to explain health expenditure during the pandemic under Goal 3. This approach will be disclosed in the methodology of the 2021 VNR; and
  - Additionally, some challenges arise from the fact that Statistics Indonesia has varying periods of datasets in relation to its regular and non-regular census and survey agenda.
- 72. Further review with sampling approach was carried out for Goal 17 of the 2021 VNR as the enabler of SDGs achievements. The review shows that indicators that were disclosed in the achievements of goals and targets are not the national target indicators in accordance with the metadata manual, among others, satisfaction of the Statistics Indonesia data users (indicator 17.18.1.(a)), fixed broadband internet subscription by speed (indicator 17.6.2.), and proportion of individuals using the internet (indicator 17.8.1\*). A request for information to the SDGs Secretariat has been responded with an explanation that the disclosure of goals in the VNR is dependent on the availability of data at the time of the VNR preparation.
- 73. Review of Goal 17 indicates that disclosure of indicators regarding data quality and the role of data in the disclosure regarding the 2020 Indonesian Population Census has not been able to show any achievements in the indicator of quality of data usage under Goal 17.
- 74. The 2021 VNR disclosure for Goal 17 also has not presented the key indicators related to COVID-19 management. In a pandemic situation, information about the proportion of foreign direct investment (FDI) to gross domestic product (GDP) is very crucial to identify the impact of COVID-19 on entities that provide funding for SDGs implementation in Indonesia.
- 75. However, the metadata for disaggregation of indicator 17, i.e. mobilization of additional sources of financing from various parties, was generated by several ministries/agencies. The Foreign Direct Investment (FDI) data is managed by the Indonesian Investment Coordinating Board (BKPM/*Badan Koordinasi Penanaman Modal*), while Gross Domestic Product (GDP) data is managed by Statistics Indonesia. Further, data on FDI is not only presented for the national level, but also for the subnational level (provinces and districts) where the data is managed by the respective regional governments. None of the ministries disaggregated such data at the regional or local levels. Due to this limitation, the Data Working Group did not make any disclosure regarding indicator 17.3 in the 2021 VNR.



# VALIDATION OF THE 2021 VNR

## CHAPTER III

# VALIDATION OF THE 2021 VNR

**The review objective is to determine whether the substantive contents reported in the 2021 VNR have taken into account the results of BPK audits related to SDGs as outlined in BPK's Summary of Audit Reports (IHPS/Ikhtisar Hasil Pemeriksaan Semester).**

- 76. Paragraph 72 of UN Resolution A/RES/70/1 states a commitment for follow-ups and systematic reviews of the 2030 Agenda implementation in the next 15 years. A framework for robust, voluntary, effective, participatory, transparent, and integrated follow-ups and reviews will provide important contributions to the implementation of SDGs and will help countries to maximize and monitor progress in the 2030 Agenda implementation, especially to ensure that no one is left behind.
- 77. The Handbook for the Preparation of the VNRs 2021 Edition identifies a key question to be answered when a country conducts a review on its SDGs implementation, i.e. "What efforts are being made to follow up on and review implementation of the 2030 Agenda, including multi-stakeholder participation and mobilizing support through partnerships".
- 78. VNRs provide an opportunity for countries to share their experiences, including successes, challenges, and lessons learned, with the aim of accelerating the 2030 Agenda implementation.
- 79. In line with the Handbook for the Preparation of VNRs 2021, VNRs disclose matters in SDGs implementation that are considered to be challenging, following the previous VNR. This will provide consistency in the reporting from the previous period to the current one. For example, for matters that were identified as challenging in the previous reporting period, updates concerning their status/condition should be presented in the current reporting period: whether they have been resolved or are being resolved, or what measures have been taken by the Government to address them.
- 80. The review shows that the Government of Indonesia has carried out monitoring of the goals and targets of SDGs implementation in Indonesia. Further review of the 2021 VNR identifies some disclosures that are yet to be sufficient in the monitoring aspect, as explained in the following section.

### **Alignment with BPK Audit Results**

- 81. The review shows that the Government of Indonesia through the Ministry of National Development Planning/Bappenas as the coordinating agency for SDGs implementation has



worked to monitor the achievements of SDGs targets. In monitoring SDGs implementation, Bappenas has established an SDGs Dashboard to publish the indicators that will be used in the VNR. A polling feature is also provided on the website so that stakeholders can contribute directly. However, the website is still being finalized. Additionally, based on the review, challenges in presenting high-quality data as disclosed in the review of Program 1 still remain.

- ▶ 82. Further review identifies that, in addition to the challenges in data quality, there are also challenges arising from incoherent regulations regarding the monitoring of SDGs implementation in Indonesia. Presidential Regulation No. 59 of 2017 stipulates that the Minister of National Development Planning/Bappenas shall coordinate the monitoring and evaluation of SDGs to determine the success of government programs and activities in achieving the targets as prescribed in the SDGs indicators.
- ▶ 83. Regulation of the Minister of National Development Planning /Head of Bappenas No. 7 of 2018 stipulates that the monitoring and evaluation of SDGs action plan implementation shall be conducted in accordance with the respective agency's authority. The national monitoring of SDGs shall be coordinated by the Minister of National Development Planning, while the implementation of SDGs at the subnational level shall be coordinated by the Minister of Home Affairs.
- ▶ 84. BPK conducts a review using a multi-actor analysis on Presidential Regulation No. 59 of 2017 and Regulation of the Minister of National Development Planning No. 7 of 2018. The analysis shows that there is a risk that Bappenas has yet to have sufficient authority to optimally conduct its coordination function to monitor the indicators as mandated by the Presidential Regulation, as shown in Figure 3.1. below.

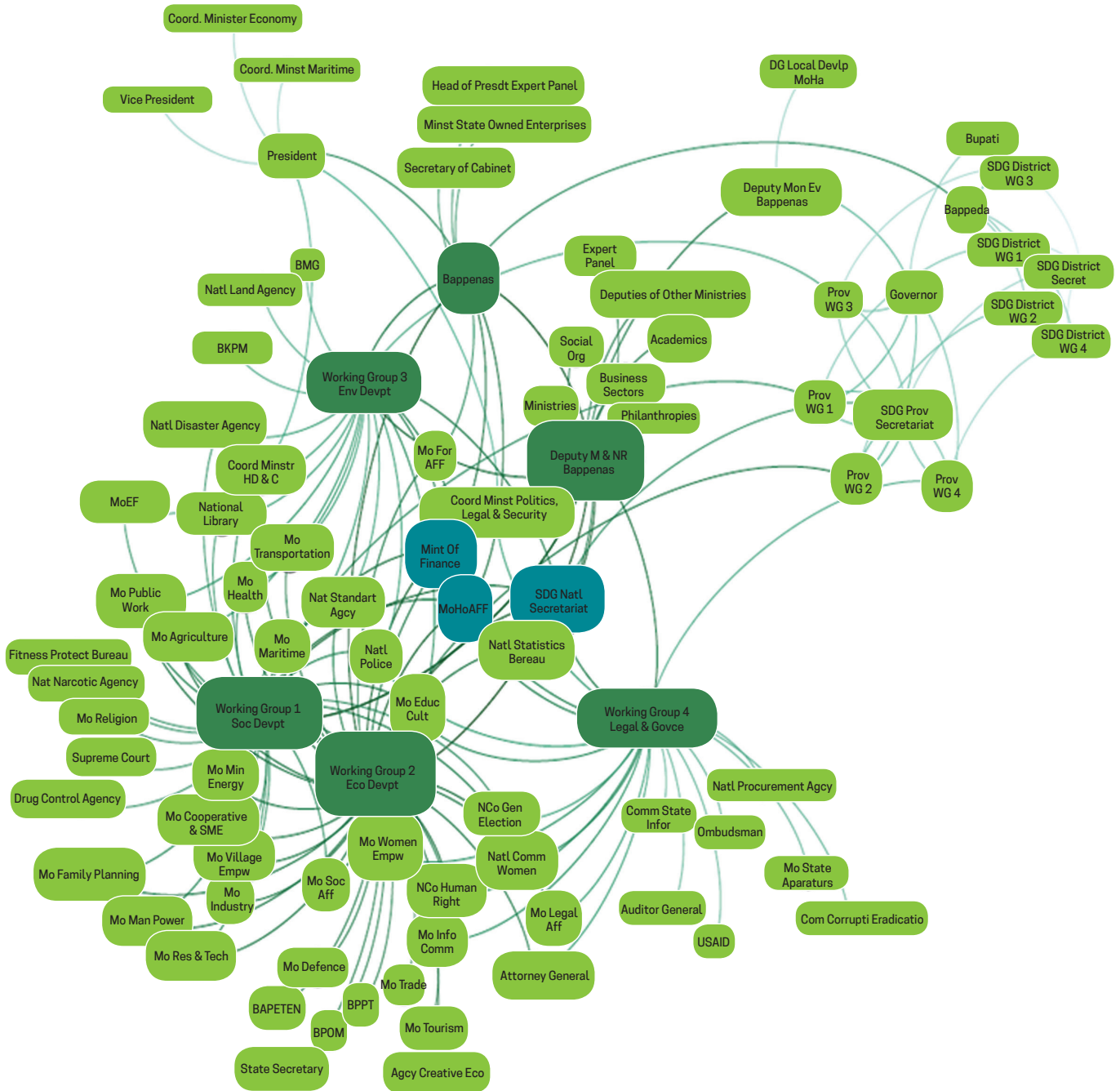



Figure 3.1. Multi-Actor Analysis of Bappenas Authority Based on Presidential Regulation No. 59 of 2017

- 85. As shown in Figure 3.1., the regional governments are one of the actors with the most distant relationship, where Bappenas actors only have direct interactions with the Regional Development Planning Agencies (Bappeda) and the head of regional governments. On the other hand, Bappenas is the centre for coordination for all ministries/agencies, which positions Bappenas in a much closer interaction with the ministries/agencies.
- 86. Efforts to engage the Director General of Regional Development (*Dirjen Bina Bangda*) at the Ministry of Home Affairs to extend access to the regional governments turned out to be insufficient to address the risk of the lack of interaction between Bappenas and regional governments. According to the Regulation of the Minister of Home Affairs No. 43 of 2015, article 570, paragraph (E), one of the main duties of the Director General is to “conduct monitoring, evaluation, and reporting in the facilitation of regional administration affairs, regional development planning, regional development synchronization and harmonization, management of regional development information system, and public participation.” With an authority limited to mere facilitation, there is a risk that the Directorate General will not be optimal enough in coordinating the monitoring of SDGs implementation at the subnational level.
- 87. Based on the abovementioned review, it is identified that there are challenges in the provision of quality data and the lack of coherence in regulatory power, hence there are rooms for the Government of Indonesia to improve its monitoring efforts.
- 88. One way towards collaborative monitoring is by leveraging BPK audit results that are relevant to SDGs indicators. Under its audit jurisdiction at the national and subnational levels, BPK regularly audits government programs that are relevant to the SDGs implementation and the national indicators, therefore the facts in the public domain can be captured more objectively in the audits.
- 89. BPK produces a Summary of Audit Reports (IHPS) every six months that provides an overview of BPK audit reports on the central government, regional governments, State-Owned Enterprises (BUMN), and other agencies. The summary (IHPS) is one of the forms of accountability as mandated in Article 18 of Law No. 15 of 2004 on the Audit of State Financial Management and Accountability. The audit reports briefly summarized in IHPS include financial audits, performance audits, and special purpose audits.
- 90. Further review shows that BPK, in accordance with its main duties and functions in state financial audit, has carried out a series of audits in 2019–2020 on government programs that are related to the national SDGs indicators that are part of the theme for the 2021 VNR. BPK has conducted thematic audits on State Financial Management and Accountability in COVID-19 Pandemic Management and National Economic Recovery (PC-PEN) in 2020, as well as on audit on the Effectiveness of Health Resources Management, as reported in IHPS, available in [Annex 6](#).



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- 91. Further review indicates that the 2021 VNR has yet to disclose the monitoring efforts that take into account BPK audits, hence there are rooms for the Government of Indonesia to improve its disclosure in the next VNR regarding its efforts in ensuring that the monitoring also takes BPK audits into consideration.

### **Synchronizing the 2021 VNR with the Follow-Up Actions on BPK Audit Results**

- 92. Review of the 2019 VNR shows that in the policy and enabling environment section, disclosures were made regarding a performance audit conducted by BPK on SDGs implementation, along with a list of challenges of SDGs implementation in Indonesia as identified in the audit.
- 93. In connection with the follow-ups and reviews of SDGs implementation in Indonesia, BPK has conducted a Performance Audit on SDGs Implementation Readiness in 2018. The performance audit was intended to assess the effectiveness of government efforts in its preparedness to implement Sustainable Development Goals in Indonesia. The audit covered efforts made by the Government of Indonesia to adopt SDGs into the national context (as a policy), efforts to provide resources to sufficiently and sustainably support the policy, and efforts to establish a database of SDGs indicators to be used in the follow-up process and review mechanisms of SDGs implementation and its outcomes in Indonesia (data quality).
- 94. Performance Audit Report on SDGs Implementation Readiness No. 95/LHP/XV/08/2018 dated 8 August 2018 identified issues that hampered SDGs implementation in Indonesia, among others, mechanism for sustainable SDGs programs, efforts to ensure fund availability to support implementation, and the required data disaggregation to show achievements in SDGs indicators.
- 95. With regard to this matter, the Handbook stated that challenges identified in the previous reporting period should continue to be reported in the current reporting period, with updates concerning their status/condition: whether they have been resolved or are being resolved, or what measures have been taken by the Government to address them.
- 96. The review of the 2021 VNR identifies that no disclosures were made regarding the challenges in SDGs implementation in Indonesia in connection with BPK audit as reported in the 2019 VNR. The 2019 VNR provided disclosures regarding challenges in data disaggregation, in which the government has not yet been able to produce the disaggregated data at the district/municipal level as required.
- 97. The report on the monitoring of follow-up actions on BPK audit result recommendations for the Second Semester of 2020 No. 72/LHPt/XV/12/2020 dated 31 December 2020 indicates that there are issues related to SDGs implementation in Indonesia for which the follow-up actions are not yet completed, namely regarding the provision of high-quality data and including, among others, data disaggregation.





- ▶ 98. The review of the 2021 VNR shows that the Government of Indonesia will actively participate in the HLPF and present its VNR under the thematic framework of “Sustainable and Resilient Recovery from the COVID-19 Pandemic for the Achievement of the 2030 Agenda” in line with the theme of the 2021 HLPF “Sustainable and Resilient Recovery from the COVID-19 Pandemic that Promotes the Economic, Social and Environmental Dimensions of Sustainable Development.” In the 2021 HLPF, the Government of Indonesia shall present the target outcomes as well as the review and follow up mechanisms on issues which pertain to the theme.
- ▶ 99. With regard to the recovery after the COVID-19 pandemic, in 2020, BPK has conducted an audit on the COVID-19 pandemic management and the National Economic Recovery (PC-PEN) with the aim of assessing the effectiveness, transparency, accountability, and compliance in the state financial management and accountability during the COVID-19 pandemic emergency.

100. Review on the issues identified in the PC-PEN audit indicates that there are issues that hindered SDGs implementation in Indonesia similar to those that have been disclosed in the SDGs Readiness Audit Report and the 2019 VNR, i.e. provision of high-quality data, as explained in Table 3.1.

**Table 3.1 Issues Related to Follow-Up Actions on BPK Recommendations**

No.	Findings	Aspects that Hindered SDGs Implementation	Status of Follow Up Actions on BPK Recommendations
1	The management of support activities for the hotel industry ultimately used by medical personnel and support staff at COVID-19 referral hospitals, organized under the Deputy of Industry and Investment and Deputy of Marketing, was not in line with the provisions.	Provision of high-quality data	Not in Line with the Recommendation
2	The 2020 database on social welfare (BDT/integrated database and DTKS/integrated dataset) was established without considering all poverty criteria set by the Ministry of Social Affairs.	Provision of high-quality data	Not in Line with the Recommendation
3	There were 10,922,479 people with invalid ID numbers (NIK/Nomor Induk Kependudukan), 16,373,682 people with invalid Family Registry numbers (KK/Kartu Keluarga), 5,702 people without name identification, and 86,465 people with duplicate ID numbers in the integrated database for social welfare (DTKS) in January 2020.	Provision of high-quality data	Not in Line with the Recommendation
4	Beneficiary families (KPM/Keluarga Penerima Manfaat) identified as problematic prior to 2020 continued to be listed as beneficiaries in the Conditional Cash Transfer program (PKH/Program Keluarga Harapan) and received social assistance amounting to Rp273,298,539,303 in 2020.	Provision of high-quality data	Not in Line with the Recommendation



# ALIGNMENT OF DUE PROCESS IN PREPARING THE 2021 VNR

## CHAPTER IV

### ALIGNMENT OF DUE PROCESS IN PREPARING THE 2021 VNR

**The review objective is to determine whether the due process in the preparation of the 2021 VNR of Indonesia has been carried out in accordance with the Handbook for the Preparation of VNRs 2021 Edition published by ECOSOC.**

- 101. The Handbook outlines some considerations in developing work plans for preparing VNRs, among others: develop a workplan/roadmap with key deliverables aligned with the HLPF deadlines, coordination structure, resources, scope of the VNR, building back better, draft outline and information gathering, develop a stakeholder engagement plan, data, and allocate time.
- 102. The review shows that the Government of Indonesia has prepared the 2021 VNR by following the process as outlined in the Handbook for the Preparation of VNRs 2021 Edition. The Government of Indonesia has set out a timeline, established a structure, used key building blocks, and engaged multiple stakeholders.

#### **Due Process in the Preparation of the 2021 VNR**

- 103. The review shows that some of the quality control processes are not fully sufficient, as explained below.
- 104. The 2021 VNR document made available to BPK was prepared by consultants. The drafting of the document was divided into the different goals that correspond with the focus of the 2021 VNR. The writing was distributed among the consultants, based on the goals and sections outlined in the VNR framework.
- 105. The review shows that the writing of the 2021 VNR is not yet consistent and systematic in each of the Goal. Further document analysis found some discrepancies in the outline used in delivering narratives for each goal, so that it is not possible to draw comparisons between the goals as they are not presented consistently and systematically.
- 106. After confirming with the Head of SDGs Secretariat, it was noted that the different writings in each goal in the VNR document will be harmonized later in the finalization phase.

## Presentation Framework of the 2021 VNR

- 107. The Government of Indonesia has worked to prepare the 2021 VNR using the guidelines outlined in the Handbook for the Preparation of VNRs, the 2021 Edition, among others by establishing a presentation framework that conforms with the Handbook. However, the review shows that there are some differences in the presentation framework between those outlined in the handbook and the prepared framework, as shown in the following table.

Presentation Framework of the 2021 VNR	
Handbook for the preparation of VNRs, the 2021 edition	Presentation Framework by the Drafting Team
1 Opening statement	1. Opening Statement
2 Highlights	2. Highlights
3 Introduction	3. Introduction
4 Methodology and process for preparation of the review	4. Methodology and process for preparation of the review
5 Policy and enabling environment	5. Policy and strengthening the enabling environment
a Ensuring ownership of the Sustainable Development Goals and the VNRs	a. Creating ownership of the SDGs
b Integration of the Sustainable Development Goals in national frameworks	b. Integrating SDGs into the national development frameworks
c Integration of the economic, social and environmental dimensions	c. Integrating the 3 dimensions (economic, social, and environmental) and their interlinkages
d Leaving no one behind	d. Implementing the no-one left behind principle
e Institutional mechanisms.	e. Institutional framework/mechanism
f Systemic issues and transformative actions	f. Structural issues (e.g.: policy transformation and institutional changes to address issues)
6 Progress on goals and targets and evaluation of policies and measures taken so far	6. Progress in achieving Goals and Targets
7 New and emerging challenges	7. Means of Implementation
8 Means of implementation	8. Conclusion and Next Steps
9 Conclusion and next steps	9. Annexes
10 Annexes	

Table 4.1. Presentation Framework of the VNR





- 108. As indicated in the table above, the presentation framework for the 2021 VNR has yet to refer to the Handbook for the section called “new and emerging challenges.” The Handbook outlines that the “new and emerging challenges” discloses how the country could recover from the COVID-19 pandemic, including its plans and actions towards recovery in advancing SDGs by targeting people that are most at risk of marginalization, strengthening resilience in the social, economic, and environmental dimensions. Further, this section could also describe the new and emerging challenges as an analytical and forward-looking exercise in terms of policies and recovery measures, as well as determining the necessary actions to take in the future if faced with another pandemic or similar disasters, with a focus on “leaving no one left behind.”
- 109. After confirming with the Head of the SDGs Secretariat, it was stated that the “new and emerging challenges” section will be incorporated into each goal presented in the 2021 VNR (in framework section 6).

#### **Documentation of the Preparation of the 2021 VNR**

- 110. The Government of Indonesia has worked to document the preparation of the 2021 VNR. However, review of the VNR preparation process indicates insufficient documentation, in which online meetings through virtual meeting applications have yet to be supported by evidence in the form of activity pictures.
- 111. Furthermore, there has yet to be documentations in the form of working papers on administrative selection, review of the accuracy of substantive contents by consultants, and review by team of stakeholder representatives, Heads of Sub-Working Groups, and SDGs Secretariat for further consideration in the preparation of the 2021 VNR.

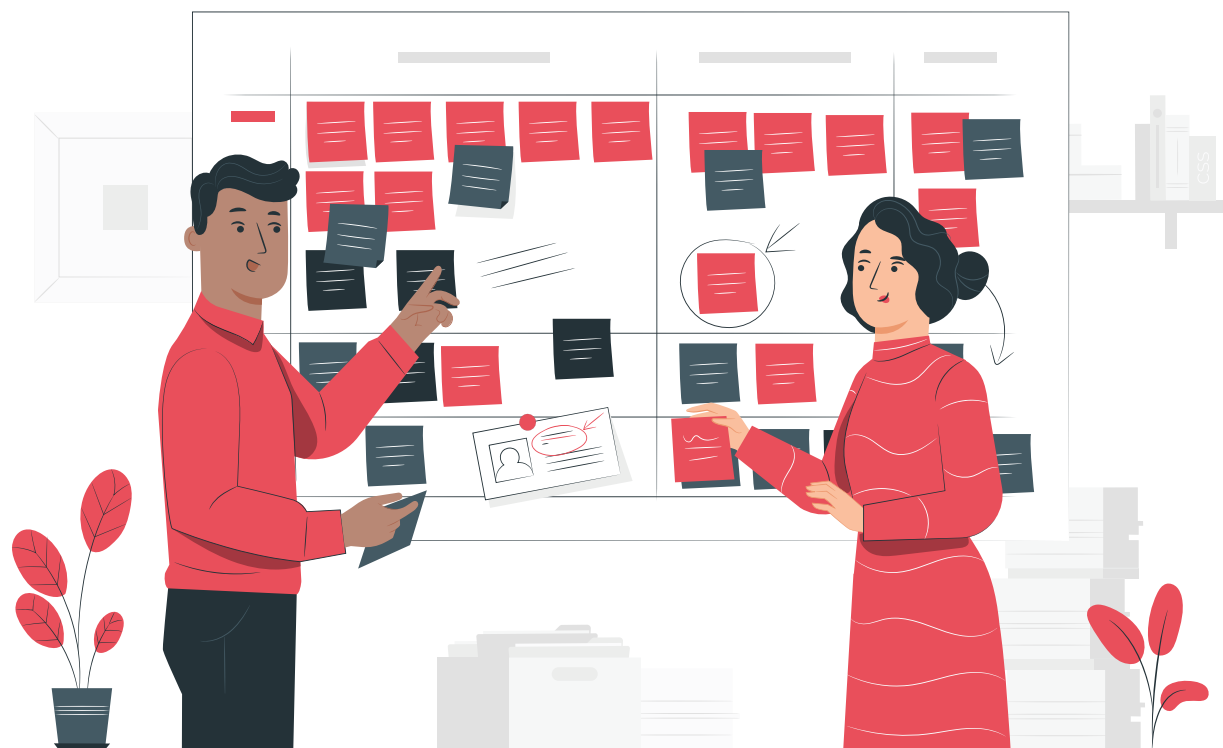


# CONCLUSION

## CHAPTER V

# CONCLUSION

- 112. BPK's review of Indonesia's 2021 Voluntary National Review (VNR) on the Implementation of Sustainable Development Goals (SDGs) shows that the government has maintained continuity and alignment in the disclosure of information and analysis with both the 2017 and 2019 VNRs and the Handbook for the Preparation of VNRs 2021 Edition. Nevertheless, the government should continue to be mindful of the sustainability of resources, the relevance of data and information, the results and follow-up actions on BPK audits, and the due process as specified in the Handbook for the Preparation of VNRs 2021 Edition.
- 113. To increase the added value of the 2021 VNR, BPK recommends that the government:
  - a. Ensure the disclosure of sustainability of resources and the relevance of data and information;
  - b. Disclose the importance of alignment of information and analysis regarding the outcomes of each SDGs goals and targets with the results and follow-up actions on BPK audits; and
  - c. Maintain the process of preparing the 2021 VNR by adhering to the due process, presentation framework, and documentations.





## LIST OF ACRONYMS

APII	: <i>Asosiasi Penyelenggara Jasa Internet Indonesia</i> (Association of Indonesian Internet Service Providers)
Bansos	: <i>Bantuan Sosial</i> (Social Assistance)
Bappenas	: <i>Badan Perencanaan Pembangunan Nasional</i> (National Development Planning Agency)
BI	: <i>Bank Indonesia</i> (Indonesian Central Bank)
BKPM	: <i>Badan Koordinasi Penanaman Modal</i> (Indonesia Investment Coordinating Board)
BLT	: <i>Bantuan Langsung Tunai</i> (Direct Cash Assistance)
BLU	: <i>Badan Layanan Umum</i> (Public Service Agency)
BLUD	: <i>Badan Layanan Umum Daerah</i> (Regional Public Service Agency)
BNPB	: <i>Badan Nasional Penanggulangan Bencana</i> (National Disaster Management Agency)
BPD	: <i>Bank Pembangunan Daerah</i> (Regional Development Bank)
BPS	: <i>Badan Penyelenggara Jaminan Sosial</i> (Social Security Administration Agency)
BPK	: <i>Badan Pemeriksa Keuangan</i> (The Audit Board/SAI of Indonesia)
BPS	: <i>Badan Pusat Statistik</i> (Statistics Indonesia/the Indonesian National Statistics Office)
BUMD	: <i>Badan Usaha Milik Daerah</i> (Regional Government-Owned Enterprises)
BUMN	: <i>Badan Usaha Milik Negara</i> (State-Owned Enterprises)
COVID-19	: Corona Virus Disease 2019
CSO	: Civil Society Organization
Ditjen	: <i>Direktorat Jenderal</i> (Directorate General)
DPR	: <i>Dewan Perwakilan Rakyat</i> (House of Representatives)
DPRD	: <i>Dewan Perwakilan Rakyat Daerah</i> (Regional House of Representatives)
FDI	: Foreign Direct Investment
GDP	: Gross Domestic Product





GSHS	:	Global School Health Survey
HAM	:	<i>Hak Asasi Manusia</i> (Human Rights)
HLPF	:	High Level Political Forum
ITB	:	<i>Insiden Tuberkulosis</i> (Tuberculosis Incident)
KB	:	<i>Keluarga Berencana</i> (Family Planning)
Kemendagri	:	<i>Kementerian Dalam Negeri</i> (Ministry of Home Affairs)
Kemenhub	:	<i>Kementerian Perhubungan</i> (Ministry of Transportation)
Kemenkeu	:	<i>Kementerian Keuangan</i> (Ministry of Finance)
LHR	:	<i>Laporan Hasil Reviu</i> (Review Report)
LKPP	:	<i>Lembaga Kebijakan Pengadaan Barang/Jasa Pemerintah</i> (National Public Procurement Agency)
LPS	:	<i>Lembaga Penjamin Simpanan</i> (Indonesian Deposit Insurance Corporation)
LSM	:	<i>Lembaga Swadaya Masyarakat</i> (Non-Governmental Organization)
MDGs	:	Millennium Development Goals
OHCHR	:	Office of the United Nations High Commissioner for Human Rights
OJK	:	<i>Otoritas Jasa Keuangan</i> (Indonesian Financial Services Authority)
UN ECOSOC	:	United Nations Economic and Social Council
PBPU	:	<i>Pekerja Bukan Penerima Upah</i> (Non-Wage Earner Workers)
PDB	:	<i>Produk Domestik Bruto</i> (Gross Domestic Product)
Pemda	:	<i>Pemerintah Daerah</i> (Regional Government; Subnational Government)
Pemkab	:	<i>Pemerintah Kabupaten</i> (District Government)
Pemkot	:	<i>Pemerintah Kota</i> (Municipal Government)
PEN	:	<i>Pemulihan Ekonomi Nasional</i> (National Economic Recovery)
Perka	:	<i>Peraturan Kepala</i> (Regulation issued by the head of an agency)

Perpres	: <i>Peraturan Presiden</i> (Presidential Regulation)
PIP	: <i>Program Indonesia Pintar</i> (Smart Indonesia Program)
PKH	: <i>Program Keluarga Harapan</i> (Conditional Cash Transfer Program)
PMK	: <i>Peraturan Menteri Keuangan</i> (Regulation of the Minister of Finance)
Pokja	: <i>Kelompok Kerja</i> (Working Group)
Kementerian PPN	: <i>Kementerian Perencanaan Pembangunan Nasional</i> (Ministry of National Development Planning)
PTM	: <i>Penyakit Tidak Menular</i> (Non-Communicable Disease)
RAD	: <i>Rencana Aksi Daerah</i> (Regional Action Plan)
RAN	: <i>Rencana Aksi Nasional</i> (National Action Plan)
RPJMN	: <i>Rencana Pembangunan Jangka Menengah Nasional</i> (National Medium Term Development Plan)
SAI	: Supreme Audit Institutions
Satgas Da	: <i>Satuan Tugas Daerah</i> (Regional Task Force)
Satgas Nas	: <i>Satuan Tugas Nasional</i> (National Task Force)
SDGs	: Sustainable Development Goals
Sembako	: <i>Sembilan Bahan Pokok</i> (Basic Necessities/Commodities)
SK	: <i>Surat Keputusan</i> (Decree)
SPKN	: <i>Standar Pemeriksaan Keuangan Negara</i> (State Financial Audit Standards)
TB	: Tuberculosis
TKN	: <i>Tim Koordinasi Nasional</i> (National Coordination Team)
TPB	: <i>Tujuan Pembangunan Berkelanjutan</i> (Sustainable Development Goals)
TRIPS	: The Agreement on Trade-Related Aspects of Intellectual Property Rights
UN	: United Nations
UNDESA	: United Nations Department of Economic and Social Affairs





UNFPA	:	United Nations Fund for Population Activities
UNHLPF	:	United Nations High Level Political Forum
UU	:	<i>Undang-Undang</i> (National Law)
UUD	:	<i>Undang-Undang Dasar</i> (National Constitution)
VNR	:	Voluntary National Review
WHO	:	World Health Organization
WKDS	:	<i>Wajib Kerja Dokter Spesialis</i> (Mandatory Service Program for Specialist Doctors)

# ANNEXES

## Annex 1 – Review Methodology

### 1. Basis of Review

- a. Law No. 15 of 2004 on The Audit of State Financial Management and Accountability;
- b. Law No. 15 of 2006 on The Indonesian Audit Board;
- c. Chairman of The Audit Board Letter regarding Audit Engagement No. 32/ST//04/2021 dated 12 April 2021; and
- d. Letter from the Minister of National Development Planning/Bappenas No. B.175 /M.PPN/IU/PP.01.03.2021 dated 24 March 2021.

### 2. Review Standards

The review of the 2021 VNR of Indonesia follows the Assurance Engagement Standards (SPA/ *Standar Perikatan Asuransi*) 3000 issued by the Indonesian Institute of Certified Public Accountants (IAP/ *Ikatan Akuntan Publik Indonesia*). SPA3000 covers the Assurance Engagements Other than Audits or Reviews of Historical Financial Information. The review of the 2021 VNR conducted by BPK is part of a limited assurance engagement.

### 3. Review Objective

The objective of the review is to obtain limited assurance and conclusion in accordance with the Handbook for the Preparation of Voluntary National Reviews, the 2021 Edition, in assessing whether the government has prepared the 2021 VNR in alignment with the 2017 and 2019 VNRs, and taking into account BPK's audit results related to Indonesia's SDGs achievements, and following the due process as specified in the Handbook for the Preparation of the 2021 VNRs.

### 4. Reviewed Entity

The reviewed was carried out on the entity having the role in the preparation process of the 2021 VNR, i.e. the Ministry of National Development Planning/Bappenas as the Implementing Coordinator of the National Coordination Team, and in communication with relevant institutions such as the Ministry of Finance, Statistics Indonesia, Ministry of Home Affairs, and other relevant Ministries/Agencies.

### 5. Scope of Review

The scope of the review is the reporting process and the substantive contents of the 2021 VNR.

### 6. Review Targets

To achieve the review objective, the targets for the review on the preparation and reporting of the 2021 VNR are as follows:

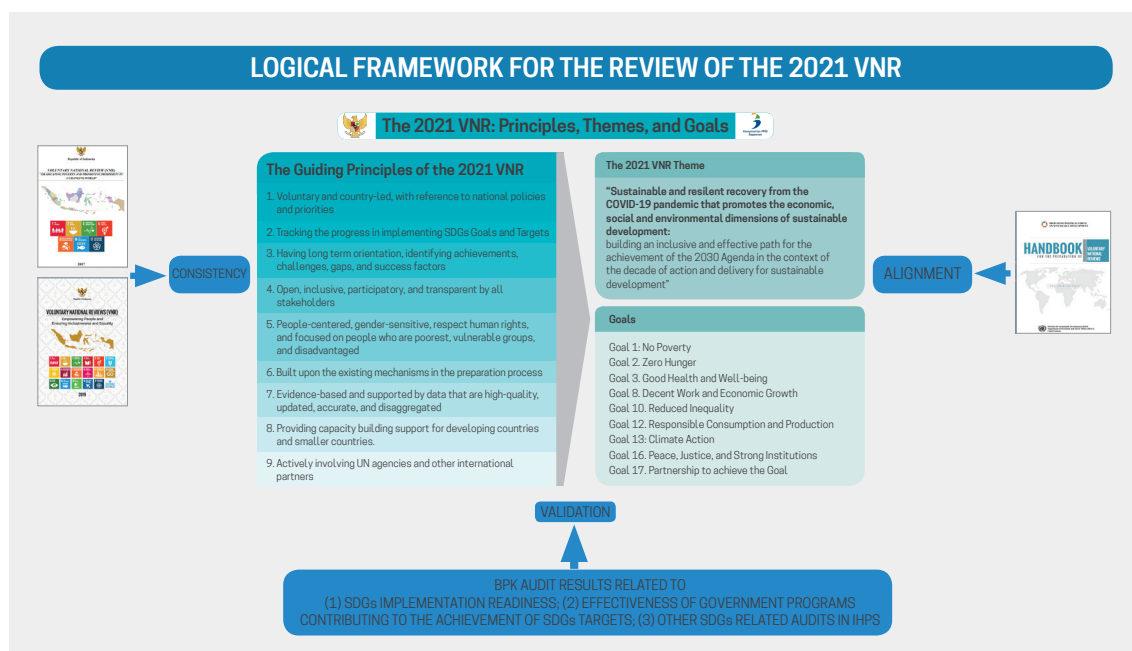




- a. Continuity of the 2021 VNR with the 2017 and 2019 VNRs and adaptations in the 2021 National Medium Term Development Plan (RPJMN) in accordance with SDGs principles;
- b. Relevance with BPK audits related to SDGs implementation in the period from 2019 up to the first semester of 2021; and
- c. Alignment between the process of preparing the 2021 VNR of Indonesia and the Handbook for the Preparation of VNRs 2021 Edition.

## 7. Review Criteria

The review criteria were developed in consideration of previous SDGs audits and the Handbook for the Preparation of VNRs 2021 Edition issued by UN ECOSOC. The review was conducted in line with the three logical frameworks to assess whether the government has consistently prepared the 2021 VNR in alignment with the 2017 and 2019 VNRs, taking into account BPK’s audit results related to Indonesia’s SDGs achievements, and following the due process as specified by the Handbook for the Preparation of the 2021 VNRs.



Logical Framework for the Review of the 2021 VNR

## 8. Review Methodology

The methodology that was applied in reviewing the preparation, implementation, reporting, and evaluation is described as follows.

- a. Review of documents related to the 2017 and 2019 VNRs as well as other relevant documents;
- b. Interviews and discussions with relevant parties in the form of FGDs in the preparation of the 2021 VNR;

- c. Limited testing through analysis of BPK audit findings related to SDGs from 2019 up to the first semester of 2021;
- d. Mapping of the preparation process from when the 2021 VNR document was initially developed up to when the VNR document is ready to be presented at the HLPF; and
- e. Confirmations and responses from the government before finalizing the review report on the 2021 VNR.

### Annex 3 – Table of Disclosure of Data Source of Goals and Targets Achieved in the 2017, 2019, and 2021 VNRs

Goal	2017 VNR (Number of Indicators)			2019 VNR (Number of Indicators)			2021 VNR (Number of Indicators)		
	In Line	Not in Line	Others*	In Line	Not in Line	Others*	In Line	Not in Line	Others*
Goal 1	16		1				1	1	3
Goal 2	7		1				10		2
Goal 3	13	3	9				8		
Goal 4				7		6			
Goal 5	13								
Goal 8				15	2	3	13	2	4
Goal 9	8	1	1						
Goal 10						10	2		5
Goal 12							7		
Goal 13				4			9		
Goal 14	5		1						
Goal 16				15	2	4	18	1	
Goal 17	9		1	15	1		5		
Number of Indicators	71	4	14	56	5	23	73	4	14
Percentage	80%	4%	16%	67%	6%	27%	80%	4%	15%
Others*:	1. Indicator is being developed 2. Data source is not mentioned in the 2021 VNR 3. Indicator is not specified in the Indicator Metadata Book 4. Incomplete data								



## Annex 4 – Table of Disclosure of Data Disaggregation of Goals and Targets Achieved in the 2017, 2019, and 2021 VNRs

Goal	2017 VNR (Number of Indicators)			2019 VNR (Number of Indicators)			2021 VNR (Number of Indicators)		
	In Line	Not Yet Disaggregated	Others*	In Line	Not Yet Disaggregated	Others*	In Line	Not Yet Disaggregated	Others*
Goal 1	4	7	6				3	2	
Goal 2	5	2	1				10	2	
Goal 3	6	16	3				5	3	
Goal 4				4	1	8			
Goal 5	9	4							
Goal 8				7	10	3	8	7	4
Goal 9	8	2							
Goal 10				5	2	3	6	1	
Goal 12							6	1	
Goal 13				3	1		7	2	
Goal 14	4	1	1						
Goal 16				6	13	2	7	11	1
Goal 17	6	4		6	10		2	3	
Number of Indicators	42	36	11	31	37	16	54	32	5
Percentage	47%	40%	13%	37%	44%	19%	59%	35%	5%
Others*:	1. Disaggregation is not in line with the Indicator Metadata Book 2. Indicator is being developed 3. Indicator is not specified in the Indicator Metadata Book								



## Annex 5 – Table of Disclosure of Frequency in the 2017, 2019, and 2021 VNRs

Goal	2017 VNR (Number of Indicators)			2019 VNR (Number of Indicators)			2021 VNR (Number of Indicators)		
	Up to date	Not up to date	Others*	Up to date	Not up to date	Others*	Up to date	Not up to date	Others*
Goal 1	12	4	1				4	1	
Goal 2	5	1	2				8	2	2
Goal 3	17	5	3				6	2	
Goal 4				9		4			
Goal 5	12	1							
Goal 8				16	1	3	12	7	
Goal 9	5	5							
Goal 10				7		3	6	1	
Goal 12							4	3	
Goal 13				2	1	1	9		
Goal 14	4	1	1						
Goal 16				11	9	1	13	5	
Goal 17	10			13	3		4		
Number of Indicators	65	17	7	58	14	12	66	21	2
Percentage	73%	19%	8%	69%	17%	14%	74%	24%	2%
Others*:	<ol style="list-style-type: none"> <li>1. Incomplete data</li> <li>2. Indicator is not specified in the SDGs Indicator Metadata Book</li> <li>3. Not mentioned in the VNR</li> </ol>								



## Annex 6 – Detailed Table of BPK Findings Related to SDGs Indicators

No.	Audit Report No. and Date	Audit Findings	SDGs Indicators	BPK Recommendations	Status of Follow-Up Actions
	Goal 1				
1.	Compliance Audit Report on State Financial Management and Accountability in the 2020 COVID-19 Pandemic Management at the Ministry of Social Affairs and Other Relevant Institutions.	The 2020 database on social welfare (the integrated database of BDT/DTKS) was established without considering all poverty criteria set by the Ministry of Social Affairs.	1.a.1	BPK recommends that the Minister of Social Affairs: <ol style="list-style-type: none"> <li>1. Develop and set the poverty criteria as the basis for DTKS.</li> <li>2. Update the DTKS in accordance with the poverty criteria.</li> </ol>	Have not been followed up
2.	No. 62/HP/ XVI/02/2021  Dated 25 February 2021	As many as 499,290 beneficiary families receiving Conditional Cash Transfer (PKH) have yet to use the Social Assistance they had received.	1.a.1	BPK recommends that the Minister of Social Affairs give instruction to the Director of Family Social Security (JSK/ Jaminan Sosial Keluarga) to: <ol style="list-style-type: none"> <li>1. Carry out reconciliation of data between the Directorate of Family Social Security and the Association of State-Owned Banks (Himbara/Himpunan Bank Milik Negara) immediately after the monthly distribution.</li> <li>2. The Social Assistance Commitment-Making Officer (PPK Bansos) immediately issue orders to block the accounts of beneficiary families that did not make any transaction.</li> <li>3. The Social Assistance Commitment-Making Officer (PPK Bansos) remove from the list the beneficiary families that did not make any transaction for more than 3 months after receiving the social assistance.</li> </ol>	Have not been followed up
3.		As many as 959,003 Family Welfare Cards (KKS/Kartu Keluarga Sejahtera) could not be distributed to the beneficiary families of Staple Commodities Assistance Program (Bantuan Program Sembako).	1.a.1	BPK recommends that the Minister of Social Affairs give instruction to the Directors of Poverty Management (PFM/ Penanganan Fakir Miskin) for Region I, Region II, and Region III to: <ol style="list-style-type: none"> <li>1. Conduct adequate supervision on the distribution of Staple Commodities Assistance Program (Bantuan Program Sembako) to ensure that the distribution was made in accordance with the laws and regulations.</li> <li>2. Give sanction to the respective Commitment-Making Officers (PPK) in accordance with the applicable provisions.</li> </ol>	Have not been followed up
		Distribution of Cash Social Assistance (BST/Bantuan Sosial Tunai) is not in line with the regulatory provisions because the same beneficiary families received more than one type of Cash Social Assistance, as they have been listed as beneficiary of Conditional Cash Transfer (PKH), Staple Commodities Assistance Program (Bantuan Program Sembako), and/or both, and the BST was distributed to beneficiaries in locations that are not in accordance with the regulatory provisions.	1.a.1	BPK recommends that the Minister of Social Affairs give instruction to: <ol style="list-style-type: none"> <li>1. The Directors of Poverty Management (PFM/Penanganan Fakir Miskin) for Region I, Region II, and Region III to:               <ol style="list-style-type: none"> <li>a. Conduct adequate supervision on the distribution of Cash Social Assistance (BST) to ensure that the distribution was made in accordance with the laws and regulations;</li> <li>b. Give sanction to the respective Commitment-Making Officers (PPK) in accordance with the applicable provisions;</li> <li>c. Validate the 289,838 beneficiary families, where 173,423 families received more than one type of Cash Social Assistance, 45,501 families have duplicate ID numbers when selected as beneficiary of Cash Social Assistance, 25,616 families receiving Cash Social Assistance were also listed as recipients of Conditional Cash Transfer, Staple Commodities Assistance Program, and/or both, as well as 45,298 families having locations that are different from the listed locations, to be followed by de-activation measures against the beneficiary families that were proven to derail from the provisions, and to redeposit the funds to the State Treasury.</li> </ol> </li> <li>2. The Secretary General to give instruction to the Head of Data and Information Centre (Pusdatin) to exercise more caution and ensure that the data of Cash Social Assistance (BST) beneficiary families submitted to the Directorate General of Poverty Management is compliant with the laws and regulations.</li> </ol>	Have not been followed up

No.	Audit Report No. and Date	Audit Findings	SDGs Indicators	BPK Recommendations	Status of Follow-Up Actions
	Goal 3				
	Performance Audit Report on the Effectiveness of Health Resources Management in the National Health Insurance from 2017 to the First Semester of 2018 at the Health Social Security Administration Agency and Other Relevant Institutions  No. 10/HP/XIX/12/2018  Dated 28 December 2018	The additional Partner Health Facilities (Fasilitas Kesehatan Kerja Sama) were not fully adequate	3.c	BPK recommends that the President Director of Health Social Security Administration Agency (BPIS Kesehatan):  1. Prepare a technical guideline for the provision of comprehensive data and information that takes into account the proper balance between the number of Health Facilities and number of participants, the capacity of Health Facilities, participants' accessibility, and the number of Health Facilities, both government-owned and private-owned, that are eligible for partnership, in relation to the Planning for Targeted Number of Partner Health Facilities.  2. Issue a Circular Letter to relevant units to increase dissemination and coordination with Ministries/Agencies or other institutions to meet the demand for health facilities adequacy in line with the prescribed mechanisms or technical guidelines.  3. Prepare a technical guideline to monitor the follow-up actions related to dissemination and coordination with Ministries/Agencies or other institutions to meet the demand for health facilities adequacy.	In line          In line          In line
	Performance Audit Report on the Management of Health Resources in the National Health Insurance Operations from 2017 to the First Semester of 2018 at the Ministry of Health in Jakarta  No. 09/HP/XIX/12/2018 dated 28 December 2018	The Ministry of Health has yet to have a complete set of regulations that support equitable distribution of medical doctors and health workers.	3.d.1	BPK recommends that the Minister of Health give instruction to:  1. The Secretary General to improve coordination with other relevant Ministries to accelerate finalization of regulations to manage medical doctors and health workers.  2. The Secretary General, Director General of Health Services, and Head of Health Human Resources Development and Empowerment Agency (Badan PPSDM Kesehatan) to improve coordination with relevant parties to accelerate the finalization of revisions to the Health Minister Regulations or Health Minister Decrees on Information System, Capitation Payment, Integrated Monitoring for Non-Communicable Diseases, Competence Standards, Guideline on Clinical Practice in Primary Healthcare Facilities (FKTP), and Referral System.  3. The Secretary General and Head of Health Human Resources Development and Empowerment Agency to prepare a Manual for Calculating Work Load Analysis (ABK/Analisis Beban Kerja) covering all types of employment for the health workers.	Not in line          In line
	Goal 8				
	Audit Report on the Distribution of Revolving Fund for National Economic Recovery in 2020 at the Revolving Fund Management Agency for Cooperatives and MSMEs (LPDB-KUMKM) at the Ministry of Cooperatives and SMEs  No. 30/LHP/XV/12/2020  Dated 31 December 2020	Distribution of revolving fund by partner institutions to the recipients did not meet the criteria as outlined in the notification of principle agreement.	8.3	BPK recommends that the Minister of Cooperatives and SMEs give instruction to the President Director of LPDB-KUMKM to give instruction to the Director of Business, Director of Business Development, and Director of Sharia Financing to:  1. Give instruction to the Head of Business Divisions, Head of Sharia Financing Division, and Head of Evaluation & Assessment Division to optimize testing on the data of prospective end-users and actual end users in receiving revolving fund from the National Economic Recovery (PEN) Program;  2. Coordinate with partners to replace end users that have received the revolving fund despite not meeting the criteria as recipient;  3. Give sanction to partners that distribute loans/financing to end users that did not meet the criteria to receive revolving fund, in accordance with the applicable provisions	Have not been followed up          Have not been followed up          Have not been followed up





No.	Audit Report No. and Date	Audit Findings	SDGs Indicators	BPK Recommendations	Status of Follow-Up Actions
	<p>Audit Report on the Distribution of Assistance to Micro Business Owners for the National Economic Recovery Program in 2020</p> <p>No. 29/LHP/XV/12/2020</p> <p>Dated 31 December 2020</p>	<p>Realized expenditure for providing assistance for micro business owners has not been and/or was delayed in the distribution to the recipients.</p>	8.c	<p>BPK recommends that the Minister of Cooperatives and SMEs:</p> <ol style="list-style-type: none"> <li>1. Give instruction to the Deputy for Financing (whose title, as per the new Organizational Structure, is changed into Deputy for Micro Businesses) as the Authorized Budget User (KPA/ Kuasa Pengguna Anggaran) to:               <ol style="list-style-type: none"> <li>a. Reconcile the data on the distribution of fund of Productivity Assistance for Micro Businesses (BPUM/ Bantuan Produktif Usaha Mikro) with BNI, BRI, and BNI Syariah to identify the amount of fund that has been distributed, could not be distributed, not yet activated, and fund that has been used by recipients as of 31 December 2020;</li> <li>b. Coordinate with the Ministry of Finance and the distributing banks to resolve issues regarding BPUM fund that has not been distributed and not yet activated;</li> <li>c. Give sanction, in accordance with the applicable provisions, to the distributing banks for not providing a dashboard service as required in the Cooperation Agreement (PKS/Perjanjian Kerja Sama).</li> </ol> </li> <li>2. Give sanction, in accordance with the applicable provisions, to the Authorized Budget User (KPA) who:               <ol style="list-style-type: none"> <li>a. Was lack of care in drawing up the Cooperation Agreements and transfer letters to the distributing banks;</li> <li>b. Did not conduct sufficient monitoring and evaluation of BPUM Activities.</li> </ol> </li> <li>3. Give sanction, in accordance with the applicable provisions, to:               <ol style="list-style-type: none"> <li>a. Chair I, Secretary I, and Member I for the Acceleration of BPUM Distribution, who were lack of care in assessing proposals for BPUM distribution activities;</li> <li>b. Chair I, II, and III for the Evaluation of BPUM Distribution and their staff, who were less optimal in evaluating BPUM Activities.</li> </ol> </li> </ol>	<p>Have not been followed up</p> <p>Have not been followed up</p> <p>Have not been followed up</p>
	<p>Compliance Audit Report on the Placement of Government Fund and Interest Subsidy for the Implementation of National Economic Recovery (PEN) Program, as well as Corporate Social Responsibility (CSR) and Community Development (Bina Lingkungan) Programs for the COVID-19 Pandemic Management in 2020 at Bank Mandiri</p> <p>No. 09 /AUDITAMA VII/ PDDT/ 02 /2021 Dated 19 February 2021</p>	<p>The Bank has not been maximizing its efforts to verify the eligibility of prospective recipients of Non-KUR Interest Subsidy program in accordance with the regulatory provisions</p>	8.3	<p>BPK recommends that the Board of Directors of Bank Mandiri:</p> <ol style="list-style-type: none"> <li>1. Give supervisory guidance, in accordance with the applicable company provisions, to the leaders of MDAB Banking Group and SME Banking Group who were lack of care in conducting:               <ol style="list-style-type: none"> <li>a. Verification and validation of data of the prospective recipients of non-KUR interest subsidy, as made available in the Credit Information System (SIKP/ Sistem Informasi Kredit Program) in accordance with the applicable provisions.</li> <li>b. Data building on Computerized Transaction Data and Computerized Billing Data as uploaded to the SIKP.</li> </ol> </li> <li>2. Give instruction to the leaders of MDAB Banking Group and SME Banking Group to coordinate with the Ministry of Finance, as well as implement the result of such coordination regarding legal certainty for recipients of non-KUR interest subsidy as follows:               <p>Whether or not debtors whose loans have matured prior to the non-KUR interest subsidy program period and debtors with cash collateral are eligible for interest subsidy.</p> </li> </ol>	<p>Have not been followed up</p> <p>Have not been followed up</p>

No.	Audit Report No. and Date	Audit Findings	SDGs Indicators	BPK Recommendations	Status of Follow-Up Actions
	Goal 12				
	Performance Audit Report on the Monitoring Effectiveness of the Management and Recovery of Land Contaminated with Hazardous and Toxic Waste (B3) from 2017 to 2020 at the Ministry of Environment and Forestry and Other Entities	There has been no valid data on hazardous, toxic, and infectious waste generated from COVID-19 handling	12.4.2	BPK recommends that the Minister of Environment and Forestry coordinate with the Ministry of Health, Regional Governments, and Health Facilities to list an inventory of hazardous, toxic, and infectious waste production sites generated from people who were under surveillance during COVID-19 handling, and monitor the waste processing to ensure that the negative impact of such waste to humans and the environment are mitigated.	Have not been followed up
		There was no monitoring on the management of hazardous, toxic, and infectious waste generated from COVID-19 handling from self-isolation (quarantine) locations.	12.4.2	BPK recommends that the Minister of Environment and Forestry coordinate with the Ministry of Health, Regional Governments, and Health Facilities to list an inventory of hazardous, toxic, and infectious waste production sites generated from people who were under surveillance during COVID-19 handling, and monitor the waste processing to ensure that the negative impact of such waste to humans and the environment are mitigated.	Have not been followed up
	No. 3/LHP/ XVII/01/2021 Dated 8 January 2021	Monitoring and Evaluation of the Recovery of Land Contaminated with Hazardous and Toxic Waste Has Yet to Be Conducted in Continuous Manner	12.4.1.	BPK recommends that the Minister of Environment and Forestry give instruction to the Directorate General for the Management of Trash, Waste, and Hazardous and Toxic Waste to prepare a detailed, clear, and integrated monitoring and evaluation mechanism on the implementation and outcomes of each stage in recovering the land contaminated with hazardous and toxic waste.	Have not been followed up
	Goal 13				
	Performance Audit Report on Disaster Management Programs and Activities in Connection with the COVID-19 Pandemic Management in 2020 at the National Disaster Management Agency (BNPB) and Other Relevant Institutions	Implementation of strategic policies related to emergency response of COVID-19 was not properly conducted.	13.1.2	BPK recommends that the Head of National Disaster Management Agency (BNPB) as the Head of the COVID-19 Management Task Force: 1. Set a clear and measured Grand Design of Work Plan for the COVID-19 Management Task Force; 2. Give instruction to the Head of Sections in the COVID-19 Management Task Force to list an inventory of existing programs/activities in Ministries/Agencies/Institutions, to be synergized with the COVID-19 management programs/activities organized by the Task Force; 3. Set the standards and procedures for follow-up actions based on the review from the Team of Experts, the listed issues and their analysis as prepared by different Sections, and the results of monitoring and evaluation of COVID-19 management.	Have not been followed up
	No. 221/HP/ XVI/12/2020 Dated 30 December 2020				
		Organizations involved in disaster preparedness have yet to consider the risk of transmission of COVID-19 in the Disaster Resilient Village (Destana/Desa Tahan Bencana) program and the disaster emergency mitigation plan.	13.1.2	BPK recommends that the Head of BNPB give instruction to the Deputy for Prevention to give instruction to the Director of Preparedness to: 1. Review the implementation of Disaster Resilient Village (Destana) program for 2020, and update the material/module for the Destana facilitators to take into account the assessment of COVID-19 risk and the application of health protocols, as well as the adaptation of new habits in reference to the prevailing regulations; 2. Finalize the 2020 Disaster Emergency Response Framework (RPKB/Rencana Penanggulangan Kedaruratan Bencana) for Banten Province and Kediri Municipality to be used as reference to prepare regional contingency plans that take into account the potential risk of COVID-19 spread.	Have not been followed up
		Action plans from the monitoring and evaluation of the COVID-19 pandemic management activities has yet to be implemented.	13.1.2	BPK recommends that the Head of BNPB give instruction to the Principal Inspectorate to prepare an Action Plan to follow up on the audit recommendations from the Principal Inspectorate that can be used to monitor the implementation of follow-up actions as recommended by the Principal Inspectorate.	Have not been followed up





No.	Audit Report No. and Date	Audit Findings	SDGs Indicators	BPK Recommendations	Status of Follow-Up Actions
	Goal 16 Special Purpose Audit Report on the Placement of Fund to Implement the National Economic Recovery (PEN) Program in 2020 at the Ministry of Finance and Other Relevant Institutions in Jakarta No. 34/LHP/ XV/12/2020 Dated 31 December 2020	The certainty regarding the returning of government funds placed in Partner Commercial Banks (BUM/Bank Umum Mitra) facing financial issues is not fully adequate.	16.6.1.	BPK recommends that the Minister of Finance: 1. Mitigate the risks from the fund placement scheme as regulated in Government Regulation No. 43 of 2020, in relation to liquidity risk, operational risk, and credit risk; 2. Give instruction to the Director General of Treasury to coordinate with the Directors of Partner Commercial Banks (BUM) to amend the partnership agreement that accommodates the arrangement regarding the guarantee for government funds to be returned by BUMs; 3. Coordinate with the Governor of Central Bank (BI) regarding arrangement to secure government funds placed in BUMs to be derived from government claims on withdrawal of funds from current accounts, placement of funds in BI, or ownership of BUM securities; and 4. Coordinate with the Chair of the Board of Commissioners of the Indonesian Deposit Insurance Corporation (LPS) regarding the guarantee for government funds being placed in BUMs.	Have not been followed up Have not been followed up Have not been followed up Have not been followed up
		The Government could potentially be burdened with excess interest charges because the fund placement program time frame is not in alignment with the loan maturity date in the issuance of non-public goods government securities (SBN NPG). The Central Bank (BI) could also potentially be burdened with excess interest charges as the issuance of non-public goods government securities were not based on data regarding banks' business plan.	16.6.1.	BPK recommends that the Minister of Finance: 1. Set out a plan for the use of funds generated from issuance of Government Securities (SBN) after the completion of the Fund Placement Program to minimize financial burden to be borne by the Government; and 2. Give instruction to the Director General of Treasury to coordinate with the Central Bank (BI) to recalculate the proportion of burden sharing scheme as part of the accountability in the Fund Placement Program, by taking into account the realized loan disbursement from the placement of government funds to MSMEs and corporate debtors.	Have not been followed up Have not been followed up
	Effectiveness of Planning and Budgeting as a Tool for Accountability, Management, and Policy in COVID-19 Management and National Economic Recovery in 2020 No. 24/LHP/ XV/12/2020 Dated 31 December 2020	Costs related to the PC-PEN Program have yet to be fully identified and codified in the 2020 State Budget (APBN/ Anggaran Pendapatan dan Belanja Negara). The audit indicated that the allocation of costs for the PC-PEN Program in the 2020 State Budget was higher than the figure published by the government, because a number of funding schemes were not yet incorporated into the publication.	16.6.1.	BPK recommends that the Minister of Finance: 1. Identify and codify all PC-PEN costs to be reported and accounted for in the Financial Statements of the Central Government (LKPP) of 2020 in accordance with the provisions of Article 13 of Law No. 2 of 2020; 2. Define the right criteria to categorize the 2021 PC-PEN programs by considering the previous year's PC-PEN programs; and 3. Set the rules regarding identification and total amount of costs allocated for the 2021 PC-PEN in the budgeting documents as well as the mechanism for revisions.	Have not been followed up Have not been followed up Have not been followed up
	Compliance Audit Report on State Financial Management and Accountability in the COVID-19 Pandemic Management in 2020 at the Ministry of Social Affairs and Other Relevant Institutions No. 62/HP/ XVI/02/2021 Dated 25 February 2021	There were indications of price abnormality in the process of procurement of goods and services for the Staple Commodities Assistance Program under the President (Bantuan Presiden Sembako).	16.6.2	BPK recommends that the Minister of Social Affairs give instruction to the Director of Social Protection for Victims of Social Disaster (PSKBS/Perlindungan Sosial Korban Bencana Sosial) to: 1. Give supervisory guidance to the Authorized Budget Users (KPA) and Commitment-Making Officers (PPK) who were Lack of care in controlling implementation; 2. Give instruction to the Commitment-Making Officers (PPK) to test the reasonableness of price provided by vendors, and if overpricing is identified, the money should be deposited to the State Treasury, and the copy of the deposit slip to be submitted to BPK; and	Have not been followed up Have not been followed up

No.	Audit Report No. and Date	Audit Findings	SDGs Indicators	BPK Recommendations	Status of Follow-Up Actions
	Performance Audit Report on the Effectiveness of e-Government (SPBE/ Sistem Pemerintah Berbasis Elektronik) from 2019 to the first semester of 2020 at the Ministry of Home Affairs and Other Relevant Institutions  No. 19/LHP/ XVIII/01/2021 Dated 29 January 2021	The Ministry of Home Affairs has yet to define the architecture design, plans and road maps, and business processes of e-Government (SPBE) which will be used as the reference to develop and accelerate e-Government implementation.	16.10.2.(a)	BPK recommends that the Minister of Home Affairs give instruction to the Secretary General of the Ministry of Home Affairs to:  1. Take an active role in coordinating with the Ministry of Administrative and Bureaucratic Reform (PANRB/Kementerian Pendayagunaan Aparatur Negara dan Reformasi Birokrasi) to prepare and define the ICT Grand Design/Architecture, plans and road maps, and business processes for e-Government at the Ministry of Home Affairs and Regional Governments, to be used as reference for the Ministry of Home Affairs and all Regional Governments; and  2. Prepare and define e-Government Architecture/ICT grand design, e-Government plans and road maps, and e-Government business processes for the Ministry of Home Affairs and Regional Governments as one of the priority programs and activities at the Ministry of Home Affairs supported by ongoing budgets.	Have not been followed up  Have not been followed up
		The strengthening of regulations/policies/standards/procedures that support accelerated implementation of e-Government at the Ministry of Home Affairs was not yet optimal.	16.10.2.(a)	BPK recommends that the Minister of Home Affairs:  1. Give instruction to the Secretary General of the Ministry of Home Affairs to coordinate with the Ministry of Administrative and Bureaucratic Reform (PANRB) as the Head of the National e-Government Coordination Team to prepare and set the regulations for e-Government implementation at the Ministry of Home Affairs and Regional Governments;  2. Give instruction to the Secretary General of the Ministry of Home Affairs, Director General of Regional Finance, and Director General of Regional Development to:  a. Prepare and set comprehensive regulations related to the implementation of e-Government, Online System for Administrative Services (SIOLA/Sistem Online Layanan Administrasi), and the regulations regarding e-evaluations (electronically) of Draft Regional Regulation for Regional Budget (Ranperda APBD), Regional Budget Revision, and Regional Budget Accountability;  b. Finetune the Regulation of the Minister of Home Affairs No. 70 of 2019 on Operational Arrangement for Other Regional Government Information by referring to Law No. 23 of 2014 on Regional Government; and  c. Align the Regulation of the Minister of Home Affairs No. 86 of 2017, Regulation of the Minister of Home Affairs No. 70 of 2019, Regulation of the Minister of Home Affairs No. 90 of 2019, and Decree of the Minister of Home Affairs No. 050-3708 of 2020.  3. Give instruction to the Director General of Regional Development and Director General of Regional Finance to comprehensively map out the issues in the integration of Regional Development Information System and the Electronic-Based Regional Financial Information as the basis to improve regulations and implementation of SIPD (Regional Government Information System).	Have not been followed up  Have not been followed up  Have not been followed up



