



# GOVERNMENT RESOURCE ACCOUNTABILITY DURING THE COVID-19 PANDEMIC



A REPORT FROM

## INDONESIA

Prepared as Part of a  
Global and Country-Level  
Analysis in 18 Countries

DECEMBER 2022

*This is the 13th “Missing the Target” report produced by ITPC since 2005 and the first MTT report to engage with government resource accountability during the COVID-19 pandemic. As with previous MTT reports, this report highlights the experience and perspectives of advocates in multiple countries to document progress toward global commitments for health, development, and human rights.*

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# ABOUT

## ABOUT ITPC

The International Treatment Preparedness Coalition (ITPC) is a global network of people living with HIV and community activists working to achieve universal access to optimal HIV treatment for those in need. Formed in 2003, ITPC actively advocates for treatment access across the globe through the focus of three strategic pillars:

- Make Medicines Affordable
- Watch What Matters
- Build Resilient Communities

To learn more about ITPC, visit [itpcglobal.org](http://itpcglobal.org).

## ABOUT WATCH WHAT MATTERS

Watch What Matters is a community monitoring and research initiative that gathers data on access to and quality of HIV treatment globally. It fulfills one of ITPC's core strategic objectives: to ensure that those in power remain accountable to the communities they serve. Watch What Matters aims to streamline and standardize treatment access data collected by communities—helping ensure that data is no longer collected in a fragmented way and that it reflects the issues and questions that are most important to people living with and affected by HIV. It relies on a unique model that empowers communities to systematically, routinely collect and analyze qualitative and quantitative data on access barriers and use it to guide advocacy efforts and promote accountability.

To learn more about Watch What Matters and ITPC's community-led monitoring work, visit [WatchWhatMatters.org](http://WatchWhatMatters.org).

## ABOUT MTT

This is the 13th "Missing the Target" (MTT) report produced by ITPC since 2005 and the first MTT report to engage with government resource accountability during the COVID-19 pandemic. As with previous MTT reports, this report highlights the experience and perspectives of advocates in multiple countries to document progress toward global commitments for health, development, and human rights. To access previous MTT reports on the ITPC website, click [here](#).

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## SUGGESTED CITATION

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## ACKNOWLEDGMENTS

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Acknowledgements of the contributing researchers and writers are listed below. Special thanks go to Sam Avrett, who convened partners and shaped the approach to this report and its analysis, to Emily Bass, who coordinated the effort and was lead editor, and to all ITPC staff and consultants who provided valuable review. ITPC also thanks the Robert Carr Fund for the funding that supported this report.

### Yayasan Peduli Hati Bangsa

Based in Indonesia, Peduli Hati Bangsa is a charity organized by and for people living with and affected by viral hepatitis and HIV that produces evidence and advocacy for awareness about and access to diagnosis, prevention, and treatment options for hepatitis and HIV.

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# SUMMARY

**T**he COVID-19 pandemic has impacted households, health systems, and economies. Over the first 24 months of the pandemic, many countries, including Indonesia, made a range of investments with funds from various sources, designed to impact different sectors of society. Many of these investments and allocations were made quickly, with limited consultation and few, or no, pre-specified indicators of success. As a first step to expanding civil society accountability, Peduli Hati undertook a comprehensive survey of

publicly available information on government investments. It found that there are details on budget allocations but limited information on impacts and outcomes and it found evidence that social welfare and microfinance beneficiaries may have been left behind in economic recovery. A robust civil society effort to ensure accountability emerged in the earliest days of the pandemic, and key insights into government actions came from these sources. This work may have increased public confidence in the public sector in Indonesia.

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# KEY FINDINGS AND RECOMMENDATIONS

## Key Findings

- ✿ Civil society advocates seeking to track spending by the government of Indonesia needed to map investments in the health sector and a three-phase economic and monetary stimulus. Information on allocations by sector (and specific activities within sectors) is publicly available; information on outcomes and impacts is not.
- ✿ Indonesian Corruption Watch (ICW) used publicly available information to identify irregularities in the procurement carried out by the National Agency for Disaster Countermeasure, indicating the feasibility and importance of civil society accountability work based on available information. Follow-up advocacy is ongoing. To address the transparency and accountability of COVID-19 budget management, in 2020, the Coalition of Civil Society for Accountability for COVID-19 Management (*Koalisi Masyarakat Sipil untuk Akuntabilitas Penanganan COVID-19*) was established; in 2020 and 2021, the performance of eradicating corruption in Indonesia's Corruption Perception Index improved by one point based on the index's scale. The score fluctuates, but the increase by one point may indicate that the public sees the judiciary as making improvements in judicial and non-judicial services, particularly in responding to rampant corruption cases.

## Recommendations

The following are recommendations adapted from the Coalition for Transparency and Accountability for COVID-19 Management in Indonesia:<sup>1</sup>

### **The government of Indonesia must reform approaches to distribution of, data-reporting on, and community-led monitoring of social safety net sector investments.**

- ✿ The Ministry of Social Affairs must update and synchronize integrated social welfare data, including resource type, the source of assistance (assistance from ministries, provinces, and districts and/or cities), the geographic and demographic details of intended recipients, and information on how actual disbursements mapped to plans.
- ✿ The government must implement a special policy for the social assistance distribution control mechanism, specifying the involvement of intended beneficiaries in monitoring the distribution of social assistance.
- ✿ The Indonesian Ombudsman, a state institution whose main role is to oversee the implementation of public services, should identify and assess public service units with no complaint mechanisms (such as SOPs and HR), share these findings with the public, and identify alternate strategies for accountability.



**The government must publish data on the procurement of goods and services plan for any pandemic or outbreak response, including information on the implementation phase of the plan, via a Special Dashboard for procurement of goods and services information.**

- The government must work with civil society groups to design, fund, and integrate a community-based audit model into reformed procurement procedures across ministries and agencies. This is crucial for ensuring civil society oversight of health, social welfare and protection, environment, animal health and agriculture, and humanitarian investments – all of which may be necessary as part of pandemic responses.

**The government must ensure that a policy of COVID-19 budget transparency (planning-implementation-realization) is integrated with e-planning, e-budgeting, and e-monitoring and evaluation.**

- Communities and the private sector must be involved in the COVID-19 management committees and related task forces, and community-based monitoring and evaluation must be supported to assess the performance of COVID-19 management.

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# A REPORT FROM INDONESIA

## Government of Indonesia's Approach to COVID-19

Starting in 2020, the government issued a sequential series of economic packages aimed at protecting the economy, providing social welfare, and offering social welfare and protection to those most vulnerable to COVID-19. In addition (see Box 1), the government used fiscal and monetary policies as part of its response. Fiscal policies included Ministry of Finance-issued<sup>2</sup> tax stimuli for employees and businesses. The Ministry of Finance also sought to encourage business by offering exemptions from import income tax and reducing Article 25 income tax installments. Monetary policies included conditional cash assistance, food assistance, and electricity bill discounts for underprivileged citizens.

In February and March 2020, the government reallocated spending and utilized savings to issue three economic stimulus packages, amounting to IDR 8.5 trillion, IDR 22.5 trillion, and IDR 405.9 trillion, respectively, with a focus on strengthening the domestic economy. (An initial emergency allocation, carried out through the regional government, ministries, and agencies, was allocated with relatively limited planning and/or alignment with strategies designed specifically to mitigate COVID-19.)

The three economic stimulus packages in 2020, at a total of IDR 436.9 trillion, were later expanded to reach IDR 695.2 trillion allocated for health, social protection, ministries and local government, small and medium enterprises, corporations, and business incentives.

The government continued to adjust to the pandemic situation. In May 2020, the House of Representatives approved a law that lifted the previously legislated ceiling on the budget deficit above 3% of the gross domestic product through the end of the 2022 fiscal year.<sup>3</sup> Also in May 2022, the government issued the third stimulus, which was accompanied by a more detailed and structured plan for expenditures, known as the COVID-19 and National Economic Recovery Response Policy (*Penanganan COVID-19 dan Pemulihan Ekonomi Nasional/PC-PEN*). PC-PEN has two pillars – PC: *Penanganan COVID-19* (COVID-19 Health Response) and PEN: *Pemulihan Ekonomi Nasional* (National Economic Recovery). Funds for PC-PEN 2020 were primarily obtained from other public sector budget lines (see endnote for details).<sup>4</sup>

The total allocation for PC-PEN 2020 was IDR 695.2 trillion, allocated across six clusters<sup>5</sup>; in 2021, the government revised the budget upwards to a total of IDR 744.75 as of August 2021. As shown in Table 1, more than 10% of funds for PC-PEN were not spent in each fiscal year reported on to date. Peduli Hati Bangsa was not able to locate information on what was done with the balance. In 2020 and 2021, the government also changed the sectoral allocations and adjusted the sectors for the program. Notably, social welfare investments decreased while health investments expanded. Corporate financing and business support were combined with micro and small business support, making it more challenging to track the specific allocations by business size, raising questions about whether microfinance and small business investments





were sustained. Together, the drop in social welfare investment and the merger of micro and small business with corporate allocations raise concerns about the extent to which the social welfare and pro-poor elements of PC-PEN had

optimal or desired impacts. It was also not possible to locate reports on the expenditures and impacts, by sector, of the PC-PEN allocations for 2021, as shown in Table 2.

**TABLE 1: Allocations and Expenditures of COVID-19 Pandemic Response and National Economic Recovery (PC-PEN) Programs, 2020 and 2021**

Fiscal Year	Allocated	Expended	Percent of Funds Released*
2020	IDR 695.2 trillion	IDR 575.85 trillion	82.83%
2021	IDR 744.77 trillion	IDR 655.14 trillion	87.96%

\*As of Q4 2022, the unreleased funds had not been accounted for; there is no information about how this balance was used or when it was disbursed.

**TABLE 2: PC-PEN 2020 and 2021: A Comparison of Sectors and Budgets**

Sector	2020	2021
Health	IDR 62.6 trillion	IDR 214.95 trillion
Social protection	IDR 216.6 trillion	IDR 187.84 trillion
Micro, small and medium enterprise support	IDR 112.3 trillion	Not included (see new expanded category below)
Corporate financing	IDR 60.7 trillion	Not included
Micro, small and medium enterprise and corporate support, and business incentives	Not included	IDR 161.20 trillion
State ministries/agencies and local government	IDR 65.2 trillion	Not included
Business incentives	IDR 58.4 trillion	IDR 62.83 trillion
Priority Program	Not included	IDR 117.94 trillion



**TABLE 3: 2021 PC-PEN Budget Breakdown<sup>6</sup>**

Sector	Budget Ceiling	Areas of Investment	Accountability Information (% expended, recipients, impacts)
Health	IDR 214.95 trillion	Testing and tracing, treatment costs, incentives, and compensation for the death of health workers, drugs and PPE, assistance for National Health Insurance contributions, incentives for health taxation, and vaccine procurement	No information available
Social protection	IDR 187.84 trillion	Family welfare program, basic, Pre-Employment Cards, Internet Quota Assistance, and electricity subsidies	No information available
Small and medium business and corporate support	IDR 161.20 trillion	Assistance for micro business actors, small and medium business and corporate guarantee fees, placement of funds with banks, and interest subsidies	
Priority Programs	IDR 117.94 trillion	Ministry/agency labor-intensive programs, tourism, ecotourism, HR training, food security (including food estate and irrigation programs), information and communication technology (ICT) (including the provision of ICT infrastructure and public broadcasting), and Industrial Estate strategic development and investment programs	No information available
Business incentives	IDR 62.83 trillion	Incentives for income tax, exemption of imports income tax, reduction of installments of income tax, preliminary returns of VAT, and reduction of corporate income tax rates for all taxpayers and property VAT	No information available



## Civil Society Accountability Work

Civil society groups took a range of approaches to documenting the impacts of COVID-19 and seeking to ensure appropriate responses.

### Documenting Impact and Adequacy of Benefits

The “Analysis of Adequacy and Scope of Social Assistance Benefits during the Covid-19 Pandemic”<sup>7</sup> published the results of a survey of men and women in the eight weeks after the start of the pandemic in March 2020. The survey found that 56% of men and 57% of women in Indonesia who previously worked were no longer working. Job losses occurred in workers in all sectors and levels of education, but the greatest impact was felt by workers in the agricultural and service sectors; at that time, roughly three-quarters of those who had lost their jobs had not

received food or conditional cash assistance. The impacts trickled down to hunger at the household level: in the eighth week after March 2020, only 19% of households reported eating as much as usual in the past week. And 35% reported that they ate less than usual because of financial constraints.

A study was conducted recently to further analyze the distribution effectiveness of social assistance provided by the government to mitigate the impact of the COVID-19 pandemic in Indonesia. This study, published in 2021,<sup>8</sup> found that the social assistance distributed by the government was not effective. Issues included inaccuracies in data available about recipients (to guide distribution and assess impact), unequal distribution of assistance, misappropriation of funds, and illegal levies on sums disbursed, which reduced overall available resources.

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## Documenting Procurement Irregularities

COVID-19 required a surge in procurement of a range of medical supplies. The government of Indonesia gives authority to BNPB (*Badan Nasional Penanggulangan Bencana/National Agency for Disaster Countermeasure*) to manage the budget for disasters independently.<sup>9</sup>

BNPB, therefore, operates independently from government oversight of its budget. However, there are other means of assessing its practices. E-katalog (e-catalogue), an electronic information system,<sup>10</sup> is open to the public and provides details, including brand, supplier, technical specification, and price. This system is managed by the National Public Procurement Agency (in Indonesia, it is known as LKPP). Products must go through several verification and qualification processes before they can be featured in e-katalog.

Indonesian Corruption Watch (ICW) analyzed the regulation and procurement of goods and services during the COVID-19 pandemic from 2019 to 2021 and found that National Agency for Disaster Countermeasure made decisions related to medical devices for handling COVID-19 that disregarded the stipulated requirements to be registered as: (1) a National Public Procurement Agency supplier; or (2) a provider in e-katalog.<sup>11</sup>

ICW<sup>12</sup> is a non-governmental organization whose mission is to monitor and report to the public about acts of corruption that occur in Indonesia. ICW actively collects data on corruption of high-ranking state officials, announces it to the public and, if necessary, conducts class-action lawsuits against corrupt officials.

In addition to the issues raised by the review of e-katalog, ICW reported<sup>13</sup> issues with procurement during COVID-19 as carried out by the National Agency for Disaster Countermeasure. These included: the purchase

and delivery of reagents that were close to expiry and therefore returned to the laboratory and of test kits about which quality concerns had been raised in other countries; possible violations of emergency procurement regulations; use of companies that were not registered as medical device providers;<sup>14</sup> and instances in which uninspected goods were procured and delivered without quality assurance.<sup>15</sup>

The ICW report concluded that the large number of goods and the large value of procurement carried out by the National Agency for Disaster Countermeasure under crisis conditions increased the potential for corruption. To meet urgent needs, the procurement mechanisms and procedures were abbreviated. ICW recommends taking steps to ensure that a thorough, transparent and accountable procurement process is possible even in emergency situations and raises its own concern that there is limited information on the budget of the agency doing the procurement.

## Budget Monitoring

To address the transparency and accountability of COVID-19 budget management, in 2020, a Coalition of Civil Society for Accountability for COVID-19 Management (*Koalisi Masyarakat Sipil untuk Akuntabilitas Penanganan COVID-19*) was established. The Coalition consists of ICW, Indonesia Budget Center, Indonesian Forum for Budget Transparency (FITRA), and Transparency International Indonesia. The Coalition published two policy briefs in March 2020<sup>16</sup> and a joint communique letter in September 2020. Both the policy briefs and the joint communique letter called on the government of Indonesia to implement transparency in all sectors of COVID-19 management, including social safety nets, procurement of goods and services, and national economic recovery.



The Coalition also made the following recommendations:<sup>17</sup>

## 1. Social Safety Net Sector

- ❁ Ministry of Social Affairs to update and synchronize integrated social welfare data
- ❁ Provision of a timetable for the distribution of social assistance, whether from ministries, provinces, or districts and/or cities, to villages during a pandemic or national disaster in the future
- ❁ The government to make a special policy for the social assistance distribution control mechanism and involve the affected people in monitoring the social assistance distribution
- ❁ The Ombudsman to identify and/or assess public service units with no complaint mechanism (such as SOPs and HR) and announce it to the public

## 2. Procurement of Goods and Services

- ❁ Making it mandatory for the government to publish data and information on the procurement of goods and services plan and its realization
- ❁ Obliging the government to establish a Special Dashboard for information on procurement of goods and services
- ❁ The government to develop a community-based audit model

## 3. National Economic Recovery

- ❁ The COVID-19 budget transparency policy (planning-implementation-realization) to be integrated with e-planning, e-budgeting, and e-monitoring and evaluation

- ❁ Community and private sector involvement in the COVID-19 management committee and the handling of the economy and the task force
- ❁ Optimizing of the Village Information System for data management for COVID-19 management
- ❁ Conducting community-based monitoring and evaluation to assess the performance of COVID-19 management
- ❁ Reducing debt and increasing the efficiency of the available budget

In the past decade, Global Corruption Barometer data for 2013, 2017, and 2020 showed a downward trend in public perception of corruption in the judiciary. Successively, the downward trend was 86%, 32%, and 24%, in the respective years.<sup>18</sup>

The Indonesian Coalition of Civil Society for Accountability for COVID-19 Management was established in 2020. The government's progress toward eradicating corruption as measured by the Indonesia's Corruption Perception Index showed signs of improvement. Although the index fluctuates, in 2021, the Indonesian government obtained a score of 38 with a ranking of 96. This score was a one point increase compared from the previous year (2020). These findings suggest that the public perceives the judiciary as having made a number of improvements in judicial and non-judicial services, particularly in responding to rampant corruption cases. This is a sign that collective efforts against corruption have yielded promising results.



# CONCLUSION

The government of Indonesia undertook a robust, multisectoral approach to economic and public health responses to COVID-19. Details on the legal underpinnings of and funding allocations for this response are readily available. However, it is much more challenging to obtain insights from the government into the impact and outcome of these investments. Independent civil society monitoring raises concerns that the most-impacted people did not receive adequate and

sustained support, while businesses, corporations, and procurement entities operating with limited oversight profited. There is a committed and active civil society coalition that can form the basis of ongoing accountability work – for this to benefit Indonesian and broader communities, resources for community-led monitoring and the capacity to track and analyze health, economic, and other investments are essential.

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# ENDNOTES

- 1 <<https://ti.or.id/pemerintah-wajib-menjalankan-transparansi-penanganan-covid-19-diseluruh-sektor-jaring-pengaman-sosial-pengadaan-barang-jasa-dan-pemulihan-ekonomi-nasional/>>
- 2 Minister of Finance Regulation No. 23 of 2020
- 3 The act of the adjustment of the allowed deficit limit is determined by the Minister of Finance as long as it is regulated in the Law concerning the State Budget and/or Revised State Budget, Presidential Regulation concerning details of the State Budget and/or Revised State Budget, and/or Presidential Regulation concerning changes in posture and details of the State Budget. The budget deficit ceiling was lifted as part of the Government Regulation in Lieu of Law No. 1 of 2020, Government Regulation (Peraturan Pemerintah/PP) No. 23 of 2020. This law, the Implementation of the National Export Development Program in the Framework of Supporting State Financial Policies for Handling the COVID-19 Pandemic and/or Facing Threats That Endanger the National Economy and/or Financial System Stability and Saving the National Economy, was part of the government's legislation-based effort to ensure economic resilience during COVID-19.
- 4 In accordance with Government Regulation in Lieu of Law No. 1 of 2020 concerning **State Financial Policy and Financial System Stability for Handling the 2019 Corona Virus Disease (COVID-19) Pandemic and/or in Facing Threats That Endanger the National Economy and/or Stability the Financial System, these funds and the funds for 2021 were drawn from:**
  - Remaining budget of previous fiscal year
  - Endowment and accumulation of education endowment
  - Funds controlled by the state with certain criteria
  - Funds managed by the Public Service Agency and/or
  - Funds originating from a reduction in State Equity Participation in State-Owned Enterprises
- 5 The initial allocations for PC-PEN 2020 were as follows: i) social protection cluster of IDR 216.6 trillion; ii) small medium business support of IDR 112.3 trillion; iii) ministry/agencies and local government sector of IDR 65.2 trillion; iv) health sector at IDR 62.6 trillion; v) corporate financing at IDR 60.7 trillion; and vi) business incentive sector at IDR 58.4 trillion. <<https://www.kemenkeu.go.id/publikasi/berita/realisasi-program-pen-tahun-2020-capai-rp575-8-triliun/>>
- 6 <<https://www.kemenkeu.go.id/publikasi/siaran-pers/siaran-pers-apbn-untuk-prioritas-penanganan-kesehatan-dan-perlindungan-kesejahteraan-masyarakat/>>
- 7 <<https://www.tnp2k.go.id/download/27857PB%2011%20Kecukupan%20BansosR2.pdf>>
- 8 Noerkaiser, N. (2021). Efektivitas Penyaluran Bantuan Sosial Pemerintah untuk Mengatasi Dampak Covid-19 di Indonesia. *Jurnal Manajemen Perbendaharaan*, 2(1), 83-104. <<https://doi.org/10.33105/jmp.v2i1.363>>
- 9 This authority is specified in Government Regulation Number 22 of 2008 concerning Funding and Management of Disaster Aid and is also regulated through the Regulation of the Minister of Finance Number 105 of 2013 regarding the use of the budget for disaster management. <https://jdih.kemenkeu.go.id/fulltext/2013/105~pmk.05~2013per.htm>
- 10 <<https://e-katalog.lkpp.go.id/>>
- 11 <[https://antikorupsi.org/sites/default/files/dokumen/210710-Laporan%20Kajian%20Tata%20Kelola%20Alat%20Kesehatan%20Dalam%20Kondisi%20Covid-19\\_FINAL.pdf](https://antikorupsi.org/sites/default/files/dokumen/210710-Laporan%20Kajian%20Tata%20Kelola%20Alat%20Kesehatan%20Dalam%20Kondisi%20Covid-19_FINAL.pdf)>
- 12 <[https://id.wikipedia.org/wiki/Indonesia\\_Corruption\\_Watch](https://id.wikipedia.org/wiki/Indonesia_Corruption_Watch)>
- 13 <[https://antikorupsi.org/sites/default/files/dokumen/210710-Laporan%20Kajian%20Tata%20Kelola%20Alat%20Kesehatan%20Dalam%20Kondisi%20Covid-19\\_FINAL.pdf](https://antikorupsi.org/sites/default/files/dokumen/210710-Laporan%20Kajian%20Tata%20Kelola%20Alat%20Kesehatan%20Dalam%20Kondisi%20Covid-19_FINAL.pdf)>
- 14 A document listing members of the Association of Medical and Laboratory Equipment Companies (Gabungan Perusahaan Alat-Alat Kesehatan dan Laboratorium/GAKESLAB) contains information about companies registered as medical devices providers. Based on the procurement documents received by ICW, **seven companies BNPB** (Badan Nasional Penanggulangan Bencana/National Agency for Disaster Countermeasure) to provide medical devices are not registered as active members of the Association of Medical and Laboratory Equipment Companies.
- 15 In Article 6 paragraph (3) of LKPP (National Public Procurement Agency) Regulation No. 13/2018, it is explained that in the implementation of the procurement of goods/services through providers, the steps that must be carried out are the calculation of the results of the work. This means that each party (State and Providers) involved in the implementation of the work carry out measurements and inspections of the work that has been carried out and compare it with the program of activities. Based on information obtained by ICW, it is known that there was a case of PCR reagents for 1,850 tests returned because the product was approaching its expiration date. The reagents were returned by a hospital in one area in East Java on 3 September 2020. The state had the potential to suffer a loss of Rp 693.7 million due to the inability to use the goods.
- 16 <<https://ti.or.id/sarasehan-internasional-pembaru-peradilan/>>
- 17 <<https://ti.or.id/pemerintah-wajib-menjalankan-transparansi-penanganan-covid-19-diseluruh-sektor-jaring-pengaman-sosial-pengadaan-barang-jasa-dan-pemulihan-ekonomi-nasional/>>
- 18 <<https://ti.or.id/sarasehan-internasional-pembaru-peradilan/>>

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The “Missing the Target” report series is part of *Watch What Matters*, a community-led monitoring and research initiative to gather data on access to, and quality of, HIV treatment globally. To learn more, visit [WatchWhatMatters.org](http://WatchWhatMatters.org).