SKALA
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Sinergi dan Kolaborasi untuk Akselerasi Layanan Dasar
Kemitraan Australia – Indonesia

SKALA
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Abbreviations and Acronyms

APBD	Anggaran Pendapatan dan Belanja Daerah (Local Government Budget)
APE	Anugerah Parahita Ekapraya (Parahita Ekapraya Award)
AUD	Australian Dollars
AWP	Annual Workplan (Rencana Kerja Tahunan)
BAPPEDA	Badan Perencanaan Pembangunan Daerah (Regional Development Planning Agency)
BAPPENAS	Badan Perencanaan Pembangunan Nasional (National Development Planning Agency/Ministry of National Development Planning)
BAPPERIDA	Badan Perencanaan Pembangunan Riset Dan Inovasi Daerah (Regional Development Planning, Research and Innovation Agency)
BBNKB	Bea Balik Nama Kendaraan Bermotor (Vehicle Title Transfer Fee)
BPBD	Badan Penanggulangan Bencana Daerah (Regional Disaster Management Agency)
BPKA	Badan Pengelolaan Keuangan Aceh (Aceh Financial Management Agency)
BPS	Badan Pusat Statistik (Statistics Indonesia)
BPSDM	Badan Pengembangan Sumber Daya Manusia (Human Resource Development Agency)
CSO	Civil Society Organisation (Organisasi Masyarakat Sipil)
DAD	Dana Abadi Daerah (Regional Endowment Fund)
DAK	Dana Alokasi Khusus (Special Allocation Fund)
DAU	Dana Alokasi Umum (General Allocation Fund)
DBH	Dana Bagi Hasil (Revenue Sharing Fund)
DD	Dana Desa (Village Fund)
DFAT	Department of Foreign Affairs and Trade
DJPK	Direktorat Jenderal Perimbangan Keuangan (Directorate General of Fiscal Balance)
DID	Disability Inclusive Development
DPO	Disabled Persons Organisation
DTKS	Data Terpadu Kesejahteraan Sosial (Integrated Social Welfare Data)
DUKCAPIL	Dinas Kependudukan dan Catatan Sipil (Civil Registration and Vital Statistics Office)
EOPO	End of Program Outcomes
ETPD	Elektronifikasi Transaksi Pemerintah Daerah (Electrofication of Local Government Transactions)
FGD	Focus Group Discussion
GEDSI	Gender Equality, Disability, and Social Inclusion
GoI	Government of Indonesia
HDI	Human Development Index

HKPD	Hubungan Keuangan Pemerintah Pusat dan Daerah (Financial Relations between the Central Government and the Regional Government)
IDR	Indonesian Rupiah
IO	Intermediate Outcomes
IKD	Indikator Kinerja Daerah (Regional Performance Indicators)
IKU	Indikator Kinerja Utama (Key Performance Indicators)
INDAH	Indonesia Data Hub
IPG	Indeks Pembangunan Gender (Gender Development Index)
IDG	Indeks Pemberdayaan Gender (Gender Empowerment Index)
IPM	Indeks Pembangunan Manusia (Human Development Index)
JMS	Jaringan Masyarakat Sipil (Civil Society Network)
KEMENDESA	Kementerian Desa (Ministry of Villages)
KDN	Komisi Disabilitas Nasional (National Disability Commision)
KKTGA	Kelompok Kerja Transformasi Gender Aceh
KMQ	Key Monitoring Question
KOMPAK	Kolaborasi Masyarakat dan Pelayanan untuk Kesejahteraan (Community Collaboration and Services for Welfare)
KPAPO	Direktorat Keluarga, Perempuan, Anak, Pemuda, & Olahraga di Bappenas (Bappenas Directorate of Family, Women, Children, Youth and Sports)
KRISNA	Aplikasi Kolaborasi Perencanaan dan Informasi Kinerja Anggaran (Collaborative Planning and Budget Performance Information Application)
LOGIS	Locally generated information systems
MoF	Ministry of Finance (Kementerian Keuangan)
MoHA	Ministry of Home Affairs (Kementerian Dalam Negeri)
MSS	Minimum Service Standards for Delivery (Standar Pelayanan Minimum)
NTB	Nusa Tenggara Barat (West Nusa Tenggara)
NTT	Nusa Tenggara Timur (East Nusa Tenggara)
OAP	Orang Asli Papua (Indigenous People of Papua)
OPD	Organisasi Perangkat Daerah (Government Agencies)
Otsus	Otonomi khusus (Special Autonomy)
P3KE	Data Pensasaran Percepatan Penghapusan Kemiskinan Ekstrem (Targeted Data for Accelerating the Elimination of Extreme Poverty)
PAA	Pendapatan Asli Aceh (Aceh Revenue)
PAD	Pendapatan Asli Daerah (Local Revenues)
PAITUA	Program Perlindungan Hari Tua di Papua Barat Daya (Elderly Social Protection Program for Papua Barat Daya Province)
PAITUA – Papua	Papua Integrasi Satu Data (Papua Integration One Data for Papua Province)

PBBKB	Pajak Atas Penggunaan Bahan Bakar Kendaraan Bermotor (Tax on The Use of Motor Vehicle Fuel)
PD	Penyandang Disabilitas (People with Disabilities)
PDRD	Pajak Daerah dan Retribusi Daerah (Regional Taxation and Retribution)
PFM	Public Financial Management (Pengelolaan Keuangan Publik)
PERDA	Peraturan Daerah (Local Regulation)
PERGUB	Peraturan Gubernur (Governor Regulation)
PERKADA	Peraturan Kepala Daerah (Regional Head Regulation)
PERMENDAGRI	Peraturan Menteri Dalam Negeri (Ministry of Home Affairs Regulation)
PERWALI	Peraturan Walikota (Major Regulation)
PERBUP	Peraturan Bupati (Regent Regulation)
PKB	Pajak Kendaraan Bermotor (Motor Vehicle Tax)
PKPM	Penanggulangan Kemiskinan dan Pemberdayaan Masyarakat (Poverty Alleviation and Community Empowerment)
PMK	Peraturan Menteri Keuangan (Ministry of Finance Regulation)
POKJA	Kelompok Kerja (Working Group)
PP	Peraturan Pemerintah (Government Regulation)
PSEAH	Preventing Sexual Exploitation, Abuse and Harassment
PUG	Pengarusutamaan Gender (Gender Mainstreaming
PUSDATIN	Pusat Data dan Informasi (Data and Information Center)
RAD	Rencana Aksi Daerah (Regional Action Plan)
RAN	Rencana Aksi Nasional (National Action Plan)
RAPERGUB	Rancangan Peraturan Gubernur (Governor Regulation Draft)
RAPPP	Rencana Aksi Percepatan Pembangunan Papua (Action Plan for Accelerating Development in Papua)
RANPERDA	Rancangan Peraturan Daerah (Draft Local Regulation)
REGSOSEK	Registrasi Sosial Ekonomi (Socio-Economic Registration)
RENSTRA	Rencana strategis (Strategic Plan)
RIPPP	Rencana Induk Percepatan Pembangunan Papua (Master Plan for Accelerating Development in Papua)
RKPD	Rencana Kerja Pemerintah Daerah (Local Government Development Plan)
RKA	Rencana Kerja dan Anggaran (Work Plan and Budget)
RPD	Rencana Pembangunan Daerah (Regional Development Plan)
RPJPA	Aceh Long Term Development Plan
RPJPN	Rencana Pembangunan Jangka Panjang Nasional (Long-Term Nasional Development Plan)

RPJPD	Rencana Pembangunan Jangka Panjang Daerah (Long-Term Regional Development Plan)
RPJMN	Rencana Pembangunan Jangka Menengah Nasional (Medium-Term Nasional Development Plan)
RPJMD	Rencana Pembangunan Jangka Menengah Daerah (Medium-Term Regional Development Plan)
RI	Republik Indonesia
SA	Subsidiary Arrangement
SAIK+	Sistem Administrasi dan Informasi Kampung Plus (Village Administration and Information System Plus)
SBU	Standar Biaya Umum (General Cost Standards)
SDI	Satu Data Indonesia (Indonesia One Data)
SDPDN	Satu Data Pemerintahan Dalam Negeri (One Data Home Affairs Government)
SEB	Surat Edaran Bersama (Joint Circular Letter)
SEKBER	Sekretariat Bersama (Joint Secretariat)
SC	Streering Committee (Komite Teknis)
SEPAKAT	Sistem Perencanaan, Penganggaran, Analisis & Evaluasi Kemiskinan Terpadu (Integrated Planning, Budgeting, Analysis and Evaluation System for Poverty Alleviation)
SID	Sistem Informasi Desa (Village Information System)
SIGAP	Sistem Informasi Gampong (Village Information System) – for Aceh
SIO	Sistem Informasi Orang Asli Papua (Papuan Indigenous People Information System)
SIPD	Sistem Informasi Pembangunan Daerah (Government Planning Information System)
SIPD - RI	Sistem Informasi Pembangunan Daerah - Republik Indonesia
SIPPP	Sistem Informasi Percepatan Pembangunan Papua (System for the Acceleration of Papua Development)
SIKD	Sistem Informasi Keuangan Daerah (Regional Financial Management Information System)
SISKEUDES	Sistem Informasi Keuangan Desa (Village Financial Management System)
SK	Surat Keputusan (Decrees)
SKALA	Sinergi dan Kolaborasi untuk Layanan Dasar (Synergies and collaboration for service delivery acceleration)
SOP	Standard Operating Procedure (Prosedur Operasional Standar)
SPBE	Satu Data Pemerintahan Dalam Negeri (One Data of Home Affairs Government)
TAP	Thematic Action Plan
TKPKD	Tim Koordinasi Penanggulangan Kemiskinan Daerah (Regional Poverty Alleviation Coordination Team)

Executive Summary

SKALA is an Australia-Indonesia Partnership program designed to help Indonesia address regional disparities in development. SKALA aims to strengthen selected elements of Indonesia's large and complex decentralised government system responsible for the delivery of basic services, focusing on accelerating the improved delivery of services in less developed regions, particularly for vulnerable groups, including women and people with disabilities. SKALA supports policy harmonisation at national and subnational level to improve public financial management and the quality of spending through evidence-based planning and budgeting. SKALA is a continuation of significant investments of the Australian Government in support of Indonesia's decentralisation policies, including KOMPAK (2015 – 2022), AIPD (2011 – 2015), and ANTARA (2005 – 2010)[1].

While preparing for government transitions, SKALA is supporting its partner provinces to align with national developments plans so they can serve vulnerable communities better. During its first phase, SKALA is navigating a critical juncture in Indonesia's development by supporting provinces to align with the recently approved long-term national development plan (RPJPN) and national action plans (i.e. for gender mainstreaming, disability and the aging) that affect planning and budgeting for vulnerable communities. SKALA has also been preparing for a government transition to President Prabowo Subianto's administration in October 2024 and provincial level administration and leadership changes in February 2025. Amidst changing political landscapes and upcoming local elections, SKALA is prioritising agility while seeking to maintain the momentum of its provincial operations and engagement with stakeholders.

During this semester, SKALA focused on adding value to strategic Government of Indonesia processes that will improve the effectiveness of provinces in delivering inclusive services. Across its thematic teams and partner provinces, SKALA has worked to improve institutional coherence, data quality, systems integration, the enabling regulatory environment and government capacity. Across these domains, SKALA's contribution to the system has focused on efforts to mainstream Gender Equality, Disability and Social Inclusion (GEDSI) by improving how systems account for vulnerable groups, efficiently allocate appropriate resources for their needs and understand the impact of these investments. Between July 2023 - June 2024, SKALA had delivered 703 inputs, to co-deliver a total of 116 agreed outputs[2] with its government partners. This work has contributed to improvements in foundational processes that will support the delivery of the Program's agreed intermediate outcomes in the coming semesters. Foundational and early achievements against intermediate outcomes are summarised below.

IO1: Central agencies improve the subnational policy and regulatory environment on Public Financial Management (PFM) and the implementation of Minimum Service Standards (MSS)

SKALA supported the central government improve its guidance to provinces on inclusive planning and budgeting. The Program worked with the Ministry of Home Affairs (MoHA) to develop the 2025

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planning guidelines with technical inputs to strengthen focus on Gender Equality, Disability, Social Inclusion (GEDSI), and Minimum Service Standards (MSS). It collaborated with BAPPENAS and the Ministry of Women's Empowerment to create and test regional guidelines for the National Strategy on Gender Mainstreaming. SKALA supported revisions to the budget classification system to better target vulnerable groups and contributed to updated guidelines on the management of Special Autonomy Funds.

SKALA continued to support the Ministry of Finance (MoF) in developing regulations that govern Rp 714.37 trillion in fiscal transfers so that these transfers can be better used to provide basic services. This semester, the Program helped create performance indices to measure how new incentive mechanisms impact MSS delivery at the provincial level. SKALA also collaborated with MoF to develop and implement an approach to monitoring gender mainstreaming in fiscal transfers, local revenue and regional grants. Insights from the exercise pointed to the need for a range of revisions to existing instruments and greater collaboration with other central agencies to deliver value from gender mainstreaming.

IO2: Central agencies use evidence to improve decentralisation-related planning, coordination and prioritisation

SKALA supported the implementation of Indonesia's One Data policy at both the national and subnational levels. Nationally, it facilitated coordination between MoHA, BAPPENAS, and the National Statistics Agency (BPS) to develop and issue the new Home Affairs regulation (Permendagri No. 5/2024). SKALA facilitation focused on ensuring alignment with existing policies and standards while clarifying data management responsibilities between agencies.

IO3: Central agencies increasingly apply GEDSI analysis and evidence in preparing their policies, plans and budgets to ensure the needs of women, people with disabilities and vulnerable groups are addressed

Foundational results delivered this semester through the data and anaytics thematic area will enhance the ability of central agencies to use better and more accurate data on the needs of women, people with disabilities and vulnerable groups when developing their policies, plans and budgets.

IO4: Selected provincial and district governments better use PFM for the provision of basic services that meet the MSS

This semester, SKALA helped its partner provinces establish the legal foundations, budgeting mechanisms and implementation teams that will enable MSS planning and reporting. This included testing a gender budget tagging instrument in NTT and Gorontalo, and assisting NTB to analyse future costs of inclusive infrastructure in order to help them meet central government spending targets. The Program supported partner provinces to comply with central government's inclusive planning guidelines, which lead to more timely plan submissions through the online planning portal in 2024. In addition, SKALA assisted its partner provinces to strengthen institutional structures and prepare regulations on taxes and levies to enhance local revenue generation. It also clarified how to manage Regional Endowment Funds to finance basic services.

IO5: Selected provincial and district governments increasingly utilize evidence on women, people with disabilities and vulnerable groups' service delivery needs in their planning and budget decisions

SKALA has provided foundational support to provincial partners to enable them to use evidence on women, people with disabilities, and vulnerable groups in planning and budgeting decisions. It helped

establish multi-stakeholder forums in partner provinces to implement One Data regulations, ensuring that these forums will be equipped to collect and manage data on vulnerable groups in the long term. SKALA also improved the functionality of data systems by linking regional budgeting data with BAPPENAS's planning application, making future analysis of the quality of spending easier. Additionally, SKALA trained 584 provincial officials to use disaggregated population data, with these materials later used to train over 3,000 government officials to strengthen their use of data in planning.

IO6: Senior leaders in selected provincial and district governments better recognize, measure and plan for the specific service delivery needs of all citizens

SKALA is waiting for new local government leadership before engaging more deeply with provincial and district governments. This semester SKALA developed a clear strategy to align policy advocacy work with its thematic action plans and research outputs. This will ensure that ongoing investments in policy analyst training and the 'policy brief' as an instrument for advocacy strengthen the Program's efforts to inform key government decision-makers.

IO7: Strengthened government engagement with women, people with disabilities and vulnerable groups in sub-national planning and decision-making processes

SKALA's past analytical work showed that in all partner provinces the consultation forums and mechanisms for CSO engagement in policy processes were either not enshrined in law, not convening regularly, were not actively engaged in planning processes or did not have representation of all vulnerable identities. This semester, SKALA supported the passage of necessary Proclamations and Regulations to institutionalise forums as the consultative body for planning and budgeting and expanding the definition of representation expected in these forums in NTB, Kalimantan Utara, Gorontalo and Maluku.

IO8: Increased participation and influence of women, people with disabilities and vulnerable groups and/or their representatives in sub-national planning and decision-making processes

In certain partner provinces, SKALA directly supported participation of vulnerable groups in planning processes. For example, SKALA supported the planning and delivery of the inaugural Deliberation on Women, Children, People with Disabilities, and Vulnerable Groups for a Prosperous and Fair Kalimantan Utara. Building on analysis and experience this semester, SKALA will work to institutionalize participation in collaboration with INKLUSI and other development partners.

IO9: Village level information systems produce stronger analysis on the needs of women, people with disabilities and vulnerable groups to inform more inclusive service delivery

Early results are being observed from SKALA support to improve the quality, coverage and interoperability of village information systems. For example, by implementing SKALA supported plans, the coverage of information systems in Aceh increased by 6% from 2,072,869 people in 2023 to 2,190,884 people in 2024, now covering 38% of the population.

During this period, SKALA has consolidated the delivery of a twin-track GEDSI strategy in its program portfolio. The volume and strategic intent of the GEDSI mainstreaming work in SKALA thematic areas has increased. Compared to the last reporting period, qualitative monitoring shows that the SKALA technical support on public financial management, MSS, and data is increasingly targeting the areas within the system that will support more GEDSI inclusive planning and budgeting. Furthermore, SKALA has continued to create inclusive workplaces and implement tools that ensure ethical and effective

engagement with persons with disabilities (PWD). Currently 3% of SKALA staff are PWDs, exceeding the 1% required by Indonesian law, though SKALA's recruitment policy aims for at least 5%.

This semester, responding to Australia's new Aid Policy, SKALA identified climate mainstreaming as a crucial gap in its program strategy. Climate considerations were introduced in program governance meetings across provinces, emphasizing the need for climate adaptation in planning and budgeting cycles. SKALA has also commissioned analytical work that integrates climate vulnerability, including a regional clusters model with BAPPENAS and infrastructure expenditure evaluation with MoF. In the next semester, SKALA will focus on embedding climate priorities into regional development plans and advocating for resource allocation towards mitigating climate risks.

During this reporting period, **SKALA has emphasized value for money through measures aimed at cost savings and efficiency while maintaining a focus on quality and appropriateness of investment.** The program achieved potential cost savings of AUD 38,198 by applying effective procurement policies and completed 96.60% of procurement within targeted timeframes. SKALA has also ensured a balance between programming and operational budget expenditure, with 68% allocated to programming and 32% to operations. This is delivered through a program that applies strategic localization of leadership and leveraged staff skills and networks to deliver results. Furthermore, a significant proportion of SKALA's activities (44%) were co-financed by Indonesian government partners, enhancing ownership and efficient use of resources.

SKALA's risk management strategies are rigorously applied and reviewed in alignment with its Operations Manual. Key risks identified include potential disruptions from government transitions and subnational elections, conflicts in Papuan provinces, and conflicting policies at the central level. To mitigate these risks, SKALA has focused implementation efforts at the provincial level in Indonesia until after elections, closely monitors the incoming government's agenda, and ensures all activities are endorsed by relevant authorities. Additionally, SKALA prioritizes safeguarding policies, with a 97.33% completion rate in safeguarding training, and fraud prevention, with a 96.84% completion rate in related training, resulting in no reported issues or instances of fraud this semester.

Section 1: Context

Operational Context Update

The reporting period for the SKALA program coincides with a pivotal time in Indonesia's development trajectory. The year 2025 marks the commencement of a new long term national development plan (RPJPN) which presents development markers to progress through to 2045. The ambitious targets to reach *Indonesia Emas* (Indonesia's centennial) frames each five-year medium-term development plan in this period. This has impacted on SKALA's work with the program now being called upon to respond to immediate priorities and issues, as well as contribute to foundational work for the increasingly high profile mid and long-term development planning at both national and provincial levels. Specifically, SKALA's work has been highlighted by GoI in contributing to two major "transformation agendas" in terms of (i) governance and (ii) social reforms.

Aside from the long and medium-term planning processes underway, the confirmation of Ret. General Prabowo Subianto as Indonesia's next president has also impacted SKALA's operational environment. This is particularly true at the national level as SKALA's counterpart ministries prepare for the transition to a new cabinet with emerging policy directions and administrative priorities. This has a direct impact on SKALA's operations, requiring agile strategies and adaptive planning to stay aligned with potential shifts in government focus. The Program is consistently working to anticipate possible new regulations and frameworks that could influence ongoing and future activities, particularly those related to decentralization and public financial management. This semester SKALA received a few requests to support large events to highlight key policy agendas and raise stakeholder awareness of both progress and ongoing challenges. These requests reflect a focus on ensuring the continuity of key reforms and policy agendas, such as information management in Papua, strengthening data systems, and improving fulfilment of MSS. The transition is expected to have significant impact on the Program in the coming six months. While the working relationships between SKALA's mandated stakeholders (Bappenas, MoHA and MoF) are more complex in this context, the team is making every effort to strengthen cross-ministerial dialogue at the national level.

The dynamics surrounding local elections have presented challenges and opportunities for SKALA. In order to synchronise national and regional development plans, elections for local leaders have been staged after the presidential election to occur simultaneously on the 27th of November 2024. As a result, MoHA assigned interim leaders sourced from ministries as well as key subnational figures not participating in the upcoming elections. This has required SKALA to engage with new stakeholders and balance transitional relationships while ensuring the provincial activities do not lose momentum. These dynamics emphasize the importance of SKALA supporting resilient systems and processes that can withstand political transitions.

Australia's new development policy also plays a significant role in shaping SKALA's operations. SKALA's goals align well with the policy's emphasis on inclusivity and evidence-based interventions and provide a robust framework for enhancing the program's impact. However, it has required SKALA to consider more carefully how it will respond to emerging priorities such as climate change. This new policy direction presents an opportunity for SKALA to refine its approach and reinforce its commitment to supporting inclusive, sustainable development in Indonesia.

SKALA Implementation Context Update

This reporting period is also significant for SKALA as a majority of the team have now been recruited and mobilised at both national and provincial levels. Aside from achieving the full complement of staff in province-based teams, SKALA has also been able to ensure all offices are fully operational. Almost all the province team offices are based in government allocated facilities which emphasises buy-in from provinces eager to ensure effective collaboration with SKALA. Only two regions (Kalimantan Utara and Papua) have offices not collocated in government facilities. Kalimantan Utara's provincial government itself is still utilising district facilities as its own offices are being constructed, and as such was unable to provide office space, while the Papua region team is in a separate facility to be able to serve all 4 targeted provinces in the region (Papua, Papua Selatan, Papua Barat Daya and Papua Barat).

Despite several provincial teams only fully commencing during the last six months, encouraging progress has been made in engaging local stakeholders and progressing workplan activities. A few provinces such as Maluku and Kalimantan Utara have not had the experience of engaging with DFAT governance programs such as SKALA, causing a few initial entry barriers in progressing key agendas. However, the enhanced access and engagement that SKALA can facilitate with national counterpart ministries has seen a shift in attitudes and support for SKALA in these provinces.

SKALA's Approach to Achieving Intermediate Outcomes

Agenda setting through governance structures and secretariat role

SKALA program governance and work-planning processes are designed to sustainably enhance cross-Ministerial collaboration and improve multi-level coordination on priority areas related to inclusive service delivery. It does this by 1) leveraging its secretariat role to set the agenda in relation to inclusive planning and budgeting across three Ministries, and 2) working through government systems to ensure GoI holds itself accountable for delivering on key components of this agenda.

Program governance structure
SKALA is governed by a Technical Committee and a Steering Committee at the central level. These Committees are co-chaired by DFAT and BAPPENAS, our hosting Government of Indonesia Ministry, and all 21 partner Directorates are represented. The formal function of these Committees is to endorse an annual workplan and budget, which enables DFAT funding to be expended in Indonesia. Additionally provincial government partners are represented through seven Program Province Committees which inform the development of and ultimately approve the provincial work plans.

Agenda setting
SKALA recognises that effective collaboration across MoHA, the Ministry of Finance (MoF) and the Ministry of National Development Planning (BAPPENAS) is essential to delivering inclusion focused public financial management, data systems integration and GEDSI responsive planning and budgeting processes.

What is presented to the Technical and Steering Committees for signing is the product of extensive multi-stakeholder negotiation and collaboration around 12 priority areas that require inter-ministerial coordination and collaboration. Over a four-month period, SKALA facilitated intra-ministerial, multi-

level and inter-ministerial dialogue around these priority areas to build a shared understanding of respective roles and responsibilities, required enabling conditions and logical sequencing of interventions needed to deliver on GoI's shared development objectives.

Working in partner systems

SKALA also uses these governance mechanisms to embed a commitment to improve collaboration and coordination in priority areas relevant to SKALA's mission and mandate into MoHA, MoF and BAPPENAS own systems.

By aligning SKALA program governance process with GoI planning, budgeting and monitoring evaluation cycles, the program has embedded this agenda into the program of work that GoI will be held accountable for delivering through its own systems and processes.

Delivering Intermediate outcomes through thematic action plans

SKALA's Program Logic is structured around three end of program outcomes (EOPOs), that stream SKALA work into enhancing national support for subnational service delivery, better subnational service delivery and greater participation and representation in service delivery planning.

Figure 1: SKALA Program Logic

GOAL	To help reduce poverty and inequality within Indonesia by improving basic service provision to poor and vulnerable communities in less developed regions.		
END OF PROGRAM OUTCOMES (EOPO)	**1 Stronger Enabling Environment for Subnational Service Delivery** Central ministries develop and implement improved policies, plans, and budgets that can support better basic service provision in less developed regions.	**2 Better Subnational Service Delivery** Selected provincial and district governments more effectively plan, budget, and manage for basic service provision.	**3 Greater Participation, Representation and Influence of Women, People with Disabilities and Vulnerable groups** Women, people with disabilities and vulnerable groups in targeted areas are represented and able to exercise influence in subnational service delivery-related planning and decision-making processes.
INTERMEDIATE OUTCOMES (IO)	**IO 1** Central agencies improve the subnational policy and regulatory environment on Public Financial Management (PFM) and the implementation of Minimum Service Standards (MSS)	**IO 4** Selected provincial and district governments better use PFM for the provision of basic services that meet the MSS	**IO 7** Strengthened government engagement with women, people with disabilities and vulnerable groups in sub-national planning and decision-making processes
	IO 2 Central agencies improve the integration and governance of key data for subnational use in planning, budgeting, monitoring and evaluating the delivery of basic services	**IO 5** Selected provincial and district governments increasingly utilize evidence on women, people with disabilities and vulnerable communities' service delivery needs in their planning and budget decisions	**IO 8** Increased participation and influence of women, people with disabilities and vulnerable groups and/or their representatives in sub-national planning and decision-making processes
	IO 3 Central agencies increasingly apply GEDSI analysis and evidence in preparing their policies, plans and budgets to ensure the needs of women, people with disabilities and vulnerable groups are addressed	**IO 6** Senior leaders in selected provincial and district governments better recognize, measure and plan for the specific service delivery needs of all citizens	**IO 9** Village level information systems provide information on the needs of vulnerable groups to inform more inclusive service delivery

While the program logic clarifies the roles of the national and regional governments (EOPO 1 and 2 respectively), as well as communities and CSO partners (EOPO 3), it also siloes them in a way that does not do justice to how the program works. The program logic points to key outcome areas but does not detail the many important entry points being leveraged by the program and that it requires a multi-ministerial approach.

To address this, 12 thematic action plans (TAPs) have been constructed as operational frameworks to guide the program's implementation. These TAPs clarify SKALA's entry points and highlight the interlinkages of activities undertaken within each of SKALA's four focus areas (GEDSI, Data and Analysis, PFM and MSS). The TAPs focus more tightly on the systemic changes needed to enable improved

delivery of basic services by subnational governments as per their mandate under decentralization laws and policies. The TAP approach recognises that for nearly any subnational action, there are national regulations, policies and systems that can both support or constrain progress, and which may need to adapt to changing conditions. At the same time, there is a need for subnational capacity development and a process of testing and trying that must feed-back to national policy makers.

Table 1: SKALA TAPs by thematic area

Thematic Area	No.	TAP Title	Related IOs
Participation	1.	Participation, representation and influence of women and vulnerable groups in planning and decision-making processes	IO3, IO6, IO7, IO8
Data and Analytics	2.	Policy and institutionalisation of the Regional One Data policy (Satu Data Daerah)	IO1, IO2, IO3, IO5, IO9
	3.	Village Information Systems	
	4.	Data management systems and integration	
	5.	Data analysis and utilisation	
Improving quality of regional spending for MSS	6.	Managing implementation of minimum service standards	IO1, IO4
	7.	Regional planning	
	8.	Regional budgeting	
	9.	Special Autonomy Funds	
Improving regional fiscal capacity	10.	Local revenue	IO4
	11.	Regional Endowment Fund	
	12.	Fiscal transfers	

For example, the basis of quality planning is evidence: both in terms of population data (who will receive services) and sectoral and administrative data (what services are being provided). At the national level, BAPPENAS holds the census-based dataset REGSOSEK that covers approximately 95% of the population, which has the potential to help both national and subnational governments improve their planning analysis. As it is a massive dataset, BAPPENAS has integrated REGSOSEK data into an analytical interface, called SEPAKAT, to help government officials navigate the information that it contains. At the sub-national level, ensuring that SEPAKAT is meeting user needs and genuinely able to inform planning requires work that spans levels of government: training subnational and national officials to use SEPAKAT and ensuring feedback loops are functioning so that the SEPAKAT platform can continue to adapt and improve to meet needs. This is TAP 3, which maps to IOs 2, 4 and 5 in the program logic. In practical terms, these efforts to improve data quality and use provide a foundation for GEDSI analysis that will make national and regional action plans more inclusive.

This interaction between subnational and national efforts occurs in all the TAPs. By focusing on the larger goals for the work, the TAPs help the program facilitate discussion with all stakeholders and define their proposed activities in a more integrated way. The TAPs themselves aim to support a planning and budgeting process that is informed by evidence and is participatory, but clearly aimed at delivering on MSS. They also ensure that both national and local governments are making the best use of the money that they have: national governments are targeting transfers correctly, and subnational governments are using both transfers and own source revenue in the most effective ways to deliver basic services.

This approach allows the program to more effectively:

1) Leverage program governance structures and its role as an inter-ministerial secretariat to shape the governance reform priorities of GoI partners
2) Support issue-driven collaboration, coordination and feedback loops around specific thematic areas that each play a catalytic part in delivering improved basic services.

A full narrative description and process maps of SKALA TAPs can be found in Annex 1.

Section 2: Effectiveness

This section addresses the key monitoring question: How, and to what extent, is SKALA achieving its Intermediate Outcomes?

This section presents the progress made this semester against each of the thematic entry points agreed to with GoI partners.

SKALA monitors and reports on program effectiveness by assessing the extent to which program inputs and outputs were translated into contributions to intended program outcomes. This section presents a progress report on SKALA delivery and a discussion of the ways in which program activities are making early contributions to program outcomes.

At this stage of implementation, SKALA is primarily delivering strong foundational results that will support the delivery of sustainable intermediate outcomes and end of program outcomes in the coming years.

Semester Progress: Jan – Jun 2024

SKALA concluded its first full year of program implementation on June 30th, 2024. During that time, SKALA worked to deliver a highly ambitious annual work plan (Annex 3) in partnership with its three main government counterparts – Bappenas, MoF and MoHA. At the end of June, SKALA had delivered 703 inputs, to co-deliver a total of 116 agreed outputs with its government partners.

The ambitious nature of the program workplan is demonstrated by the fact that work will continue on another 116 ongoing outputs and a further 37 outputs will be carried over into next semester. The program and its counterpart agencies may have been overly ambitious in their capacity to deliver during the first year. However, the strategic nature of the plan is clear, as only a small number of outputs (9) were no longer prioritized.

Figure 2: SKALA outputs delivered July 2023 – June 2024 by thematic entry point

Annual Work Plan Output Progress by TAP as of June 2024
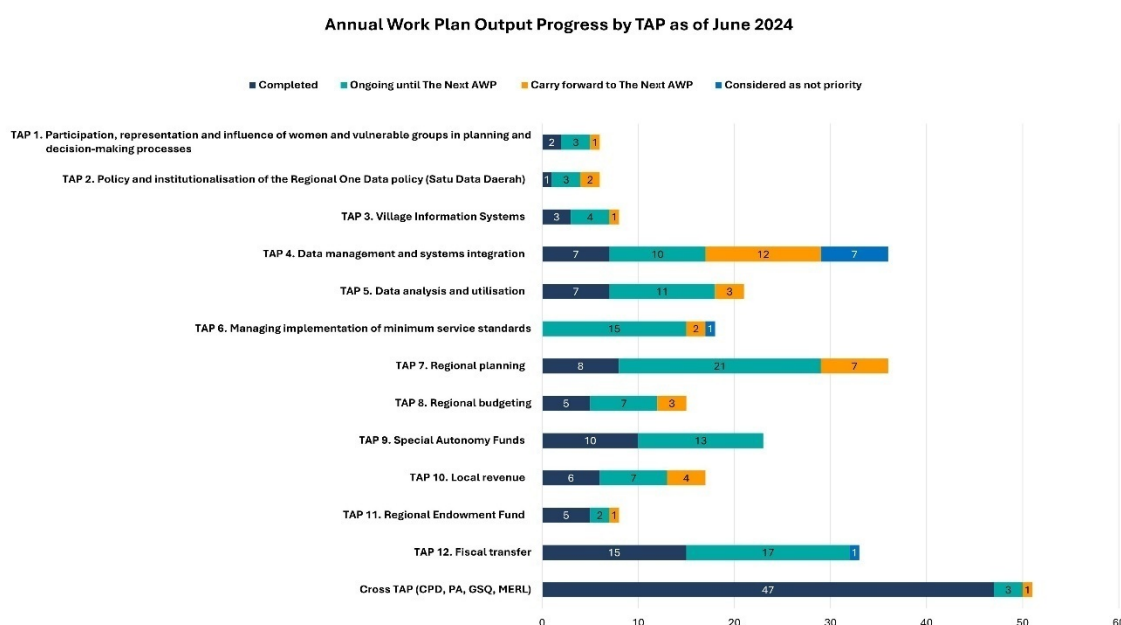
Acknowledging the need to ensure the program has a realistic workload that is strongly aligned with agreed program outcomes, SKALA will continue to build on strong working relationships discussed in the previous section to define and deliver a more targeted annual work plan in the coming year.

Between July 2023 and June 2024, the majority of SKALA inputs and outputs were delivered under the thematic area of *improving the quality of regional spending*, with 235 inputs and 79 outputs completed or progressed in this area. A further 94 inputs and 52 outputs were progressed under the thematic area of *increasing regional fiscal capacity*; 113 inputs and 46 outputs under *data and analytics*; and 17 inputs and 5 outputs under *strengthening participation and representation*. The contribution of these outputs to SKALA's agreed indicators at the end of this semester is summarised in the Indicator Tracking Table in Annex 2.

SKALA has also focused on ensuring its activities were inclusive and enabled the participation of people with disabilities. Across all program areas, an estimated Rp20 billion was earmarked in the last fiscal year to facilitate inclusive participation in SKALA processes.

The ways in which these inputs and outputs have contributed to intended program outcomes in the last semester are discussed in the sections that follow, grouped by thematic focus - Data and Analytics, Improving Quality of Regional Spending and Improving Regional Fiscal Capacity. SKALA's work on improving participation and representation in decision making through TAP 1 is presented in Section 3: GEDSI. All GEDSI work mainstreamed into other TAPs is discussed below.

Data and Analytics

Problem context: At all levels, separate GoI entities have created systems and applications to meet their own specific data and analytical needs to cater to their individual mandates. Over time this has resulted in contested data, duplication and inefficiencies in data collection and data that cannot be aggregated, shared, or used between levels of government or across ministries. There is a particular weakness in relation to reliable disaggregated data that could help identify the needs of women, people with disabilities, elderly, and other vulnerable groups. This negatively impacts development planning and delivery of inclusive basic services. In addition, local governments often lack the capacity to analyse data, while under-served communities also lack the capacity to use data to advocate for their needs.

Program entry point: SKALA's work on data and analytics responds to these challenges by strengthening the foundation on which all other thematic areas and program intermediate outcome delivery will be based. There are four action plans under this thematic area, Regional One Data, Village Information Systems, Data Management Systems and Integration and Analysis and Use of Data.

Through these TAPs, GoI and SKALA commit to strengthen the availability and use of data that supports inclusive service delivery through integrated data management by addressing institutional and governance barriers to data management, developing coordinated multi-level regulatory frameworks, improving data systems integration and building demand for and capacity to produce quality data and analytics. These thematic action plans will make foundational contributions to IO2, IO5 and IO9[3].

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[3] IO 2: Central agencies use evidence to improve decentralisation-related planning, coordination and prioritisation
IO 5: Selected provincial and district governments increasingly utilize evidence on women, people with disabilities and vulnerable groups' service delivery needs

TAP 2. One Data policy and institutional framework

Indonesia's One Data policy, developed and implemented under BAPPENAS leadership, attempts to provide a framework for data governance and interoperability across sectors and levels of government[4]. However, at the subnational level implementation of the One Data policy remains weak and the division of national regulatory ownership has been unclear. To support improved data governance and sharing, SKALA has been working at the national level to align approaches between BAPPENAS and MoHA around One Data, recognising that MoHA has clearer authority with subnational governments. At the subnational level, SKALA is working to ensure that One Data institutions, specifically One Data Forums, are functioning and data management processes are understood and operational. Together, this enabling national environment and improved subnational institutions is intended to sustainably deliver improved data for planning at all levels.

National Progress

At the national level, SKALA has facilitated coordination between MoHA, BAPPENAS and the National Statistics Agency (BPS) to improve guidance for subnational implementation of the One Data policy. The main vehicle for achieving this is the new Home Affairs regulation on the Governance of One Data (Permendagri No. 5/2024) issued in June 2024. In development of the regulation, SKALA facilitated coordination between MoHA, BAPPENAS, and BPS to ensure the new Home Affairs regulation was compliant with existing One Data policies and national data quality standards. SKALA also focused on ensuring the roles and responsibilities in collecting and managing data at the subnational level were clear, and facilitated subnational input into the development of the Home Affairs regulation.

It is expected that the new Home Affairs Regulation will accelerate One Data policy implementation at the subnational level by clarifying lines of accountability, improving data sharing by formalising mechanisms to facilitate this and delivering more complete and standardised data for the preparation of government policies (including planning and budgeting) by establishing a formal data management cycle at the province level.

Subnational Progress

SKALA has been supporting the implementation of the One Data policy at subnational level by strengthening the institutions tasked with data governance in SKALA's partner provinces. This semester, SKALA technical assistance helped strengthen the existing multi-stakeholder forums (One Data Forum) responsible for the management of all provincial government data. These Forums are essential to planning for, collecting, quality assuring and sharing data between ministries to enable targeted planning across all sectors. However, they often lack enabling regulations, designated roles, operating budgets, data management guidance, quality standards and annual work plans.

In anticipation of the issuance of the Home Affairs Regulation on the governance of One Data (Permendagri No. 5/2024), SKALA supported provincial governments to understand how the new regulation addresses these issues and ensure that the necessary provincial regulations are in place for SKALA partner provinces to begin implementing the new data management cycle.

IO 9: Village level information systems produce stronger analysis on the needs of women, people with disabilities and vulnerable groups to inform more inclusive service delivery

[4] One Data Indonesia was supported by Presidential Decree 34/2019 and operationally strengthened by the launch of a One Data government data portal in December 2022.

This semester SKALA has:

- Advocated for enabling regulations to be passed that would legally empower the One Data forum to operate and hold it accountable for delivering its key functions[5] (Aceh, Kaltara, Gorontalo)
- Brokered agreement between provincial departments on One Data management and roles (Gorontalo)
- Supported key counterparts[6] to socialise the new data management cycle with Forum members (Kalimantan Utara, Maluku, Gorontalo, NTT, NTB and Aceh)
- Supported 'learning by doing' within the One Data Forums by supporting members to map existing data to required data lists and review its compliance with quality standards (Kalimantan Utara, Maluku, Gorontalo, NTT, NTB and Aceh)
- Supported a problem trouble-shooting support service to functioning Forums (NTB and Aceh)
- Facilitated regular multi-stakeholder meetings to develop Forum workplans (Kalimantan Utara, Maluku, Gorontalo, NTT, NTB and Aceh)

> "We can now understand the One Data flow better because we often communicate with SKALA staff. After understanding the data cycle process, we realised that we had been doing it wrong, so we now understand the shortcomings better and can map the data cycle according to the planning timeline. We are very grateful for this knowledge"
>
> (Yanes, Maluku Communication and Information Agency, during the June 2024 One Data FGD).

For all SKALA partner provinces, a top priority is to develop capacity to manage the newly formalised data cycle that will underpin annual Provincial planning and budgeting from the next financial year.

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[5] This is in the form of a Governors decree that legally empowers the Forums, identifies specific data for the forum to manage and designates responsible officers to represent relevant sectors at the Forum

[6] BAPPEDA- Regional Development Planning Agency, *Diskominfo*-Regional Office of Communications and Informatics and National Statistics Agency

Plan for data needs (Feb-Aug 2024)

Regions pepare their plan for data collection (list of indicators, definitions, variables of measurement, methodologies based on BPS Standards, and develop instruments and guidelines for data collection.)

Collect and update data (Sep-Dec 2024)

Government working units socialize, train enumerators, and collect data and or update exsiting data as per their plan.

Use and share the data (Dec 2024 to Jan 2025)

Government working units will determine which data to share with public, share the data and use it for planning and budgeting processes as well as for service delivery.

Validate & analyse data (Dec 2024 to Jan 2025)

Statistic Bureau and Regional Office of Communications and Informatics will check and validate the data and government working units will clean and analyze the data for planning and other purposes.

This semester SKALA technical and capacity building support on the data management cycle has resulted measurable changes in Maluku and Gorontalo.

- In Maluku, the provinces departments are involved in the data management cycle have increased their compliance with the metadata standards[7] in the planning phase from 16% to 98%
- Gorontalo, which previously did not have a priority data list, has both developed it through coordination between BAPPEDA, *Diskominfo* and data-producing department, and collected 689 pieces of data (36%) from a total of 1,879 pieces of data in the BAPPENAS national priority data list.

In more advanced provinces (NTB and Aceh), SKALA has been able to support Forum members to work within the data management cycle to identify specific datasets needed for MSS planning and prioritise ensuring that these were compliant and complete for MSS planning purposes. In future implementation cycles, SKALA will provide similar support to other Provinces to help One Data Forums focus on data that is relevant to SKALA's core mandate.

It is important to note that SKALA governance and capacity support to the One Data Forum at the provincial level will benefit all government processes that require the use of reliable data, potentially improving the quality of all provincial spending.

IO contribution

- The issuance of Permendagri No. 5/2024 on Home Affairs Governance of One Data contributes to IO2, by establishing a system to provide aggregated data for use by central ministries. This has significant catalytic potential.
- Ensuring that One Data forums are functional and equipped to fulfil their roles at the subnational level is fundamental to the delivery of IO5.
- Subnational progress on One Data Forums is foundational to IO5, establishing and strengthening the institutions that will manage the data that subnational governments that will eventually be able to use.

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[7] Outlined in MoHA's new regulation

TAP 3 Village Information Systems

Disaggregated data covering the entire population is extremely useful in sharpening national and regional planning and budgeting by clarifying needs and better defining target populations (IO2, IO5). The most comprehensive population data set that can be used for this purpose is the BAPPENAS owned Socio-Economic Registry (REGSOSEK). Finding sustainable means for ensuring this dataset is a comprehensive, up-to-date and reliable resource for regional planning and budgeting has been identified as a priority for SKALA GoI partners. Existing Village Information Systems (SID)[8] have the potential[9] to be the most credible source of information related to vulnerable individuals and households, including female-headed households, disabled and elderly persons, and those not currently registered in the official civil registry.

In order to leverage Village Information Systems for future REGSOSEK updating, this semester SKALA has worked at the subnational level to expand and establish village information systems and explore the possibility of linking them to REGSOSEK. At the national level, SKALA is working to define the mechanisms and processes through which village data can be used to update the REGSOSEK database.

Progress this semester

This semester SKALA focused on establishing a comprehensive picture of existing village information systems regulatory and governance structures, use and ways in which they might interface with REGSOSEK going forward.

National progress

SKALA support has primarily focused on the subnational level, as a foundation for enabling integration between REGSOSEK and local data systems. To complement this, SKALA has opened dialogue with a number of national ministries to begin a design for the use of village information systems in updating REGSOSEK.

Subnational progress

SKALA partner provinces fall into three categories, those with Village Information Systems previously supported under KOMPAK, those with village information systems that are new partners for SKALA and those with no existing village information system. SKALA support to different provinces is summarized in Table 2.

Table 2: SKALA support by SID maturity and location

Category	Provinces	Type of support
KOMPAK Provinces with SID	NTB, Aceh, Tanah Papua	• Exploring how to link SID with REGSOSEK and other data sharing platforms • Continued capacity development support for SID management and institutionalisation • Advocating and supporting plans for expansion of SID
New SKALA Provinces with SID	Kalimantan Utara, Gorontalo	• Mapping existing SID institutions and capacity • Supporting plans for improved management and expansion of SID

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[8] Regulated under the Ministry of Villages, Law 6/2014 on Villages
[9] The credibility of the SID depends on the completeness of data set and variables used, protocols for regular updating and sufficient capacity for data collection and management at village level.

		• Exploring how to link SID with REGSOSEK and other data sharing platforms
SKALA Provinces without SID	NTT and Maluku	• Building demand for Village Information Systems by demonstrating potential use of village data already in REGSOSEK (using SEPAKAT Desa Application)

As a result of SKALAs context-specific support, this semester provinces have progressed in terms of coverage, sustainability and REGSOSEK integration. Highlights include:

- **NTT and Maluku** are exploring accessing REGSOSEK data[10] to understand how village level data can support targeted planning and budgeting. In NTT this is supported by Gubernatorial Instruction (issued) requiring villages and districts to increase their use of REGSOSEK.
- **NTB and Aceh** updated their plans for expanded coverage of village information systems and alignment of data collection protocols with REGSOSEK variables to facilitate future integration. In Aceh, SKALA successfully advocated for the Governor to issue a decree to districts to expand the village information system.
- **Kalimantan Utara** is working with SKALA on mapping to plan for improvements and expansion of the village information systems (currently operating in 99/402 villages).
- In **Gorontalo,** SKALA brokered agreement between provincial departments to resolve competition between two existing one data platforms.
- **Papua** has built on previous support to self-fund village information system expansion into new districts. For example, Keerom District and Waropen District allocated IDR 114,000,000 and IDR 250,000,000 to train the operators. With SKALA advocacy, the governor decree was recently issued to expand the information system which has disaggregated data on indigenous Papuan. SKALA is optimistic that the program investment in the system will be scaled to the new provinces in Papua during the remainder of Phase 1.
- **Papua Barat** has successfully received ISO:27001 certification on information security, cybersecurity and privacy protection for their village information system. Looking forward, the province will explore how to ensure the data is included in the One Data forum.

IO contribution

- • Subnational support to improve the quality, coverage and interoperability of village information systems is making foundational contributions to IO9.

TAP 4 Data Management Systems and Integration

The integration of data management systems, between ministries and across levels of government, is a priority for GoI. Currently, most ministries and agencies (and their respective subnational departments) hold independent data systems which have unfortunately been slow to comply with governmental requirements regarding information sharing. This creates challenges in understanding needs, particularly of the most vulnerable, as well as in developing accurate plans and budgets.

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[10] Accessing analysis using the SEPAKAT Desa application, a village level module with the BAPPENAS owned integrated planning budgeting tool used by provinces to inform planning priorities and budget allocations

This TAP will facilitate GoI partners' commitment to accelerating systems integration, especially as it supports regional planning and budgeting, and the use of information that helps improve the delivery of basic services. SKALA plays an important role in coordinating between ministries and providing technical support in all stages and processes of systems integration, including building the capacity of system managers.

Progress this semester

To most efficiently deliver targeted planning and budgeting SKALA is supporting the integration of three key information systems 1) MoHA's system (SIPD) required for planning; 2) MoF's system for regional budgeting and financial reporting (SIKD) and; 3) BAPPENAS analytical application for planning (SEPAKAT) that also houses REGSOSEK. Improved integration of these systems will allow provinces and districts to more seamlessly access population data and financial information to enable increasingly accurate MSS planning. It would also support real-time analysis of targeted spending and the resulting changes in population outcomes over time.

The most significant achievement this semester is successfully linking certain **SIKD** data to **SEPAKAT.** Building on dialogue between MoF and BAPPENAS last semester, SKALA secured agreement to share financial data on activity and sub-activity spending from SIKD with the SEPAKAT application. This will enable better analysis of quality and effectiveness of spending, including implementation of GEDSI tagging and it's resulting effects. An analysis of spending data is being undertaken by SKALA and will be uploaded to the SEPAKAT dashboard. This will enable province and district users to easily access the previous year spending data and plan accordingly for the coming year. This is a significant achievement as it: a) demonstrates to both Ministries that systems integration will work technically and b) indicates MoF understanding of the potential value of linking financial data to SEPAKAT and opens the door for further data sharing in the future.

In the upcoming semester, SKALA will follow-up on the application of these integrated systems to see how and in what ways they affected planning and budgeting decisions.

Contribution to IOs

- This semester SKALA has made significant contributions to improving the foundational systems that IO5 requires for subnational governments to be able to use disaggregated data for planning.

TAP 5 Analysis and Use of Data

Governments need adequate information to direct evidence-based policymaking, planning and budgeting. Detailed data on vulnerable groups and individuals is needed for the effective targeting of basic services. SKALA is supporting the use of REGSOSEK, the census-based database held by BAPPENAS and BPS, for analytical support across government. SKALA supports capacity building of government personnel and strengthening of information systems themselves (covered in more detail in TAP 4) to analyse the micro, macro, and sectoral data needed for planning and budgeting, especially in support of inclusive MSS implementation. While this TAP describes efforts to expand use of REGSOSEK, TAPs 6, 7 and 8 describe its use in the specific contexts of general planning and budgeting as well as specifically related to MSS implementation.

Progress this semester

SKALA has supported mainstreaming the use of REGSOSEK across GoI this semester in two ways, firstly supporting BAPPENAS to raise the public profile of REGSOSEK and secondly by continuing to accelerate its use in a range of essential government processes.

Enhancing REGSOSEK Profile

From a public diplomacy angle, SKALA supported a high-profile launch of the REGSOSEK data, with Suharso Monoarfa, the **Minister** of National Development Planning/Bappenas, Teguh Setyabudi, **Director General** of Population and Civil Registration at the Ministry of Home Affairs (MoHA), Sudarto, **State Expenditures Expert** at the Ministry of Finance, Estiarty Haryani, **Head of Employment Planning and Development** at the Ministry of Manpower, and Siti Azizah, **Deputy for Entrepreneurship** at the Ministry of Cooperatives and SMEs participating. The **Australian Embassy Deputy Head of Mission**, Gita Kamath also joined. The event attracted over 1,000 in person attendees from all sectors and levels of government, an additional 21,700 online participants as well as significant national and subnational news coverage. SKALA ensured that the launch showcased cross-ministerial support for REGSOSEK and highlighted how each key partner envisages integrating the data into their core functions. MoHA is using Regsosek data to enhance the accuracy of population data and support targeted social assistance. MoF plans to use it to ensure effective distribution of the social protection budget by identifying the right program beneficiaries. The Ministry of Manpower is looking to collaborate with Bappenas to use Regsosek to improve employment inclusiveness, particularly for people with disabilities. The Ministry of Cooperatives and SMEs mentioned it will look at integrating Regsosek with MSME data to better understand socio-economic conditions and support the empowerment of cooperatives and MSMEs. *Accelerated use of REGSOSEK data*

The use of REGSOSEK data is embedded in national planning and budgeting processes via BAPPENAS planning and budget application, SEPAKAT. SKALA is currently working with BAPPENAS to ensure that SEPAKAT can effectively facilitate the use of the dataset to meet the needs of various line ministries[11]. With SKALA support on the REGSOSEK Data Governance, Access and Data Protection, this semester there are 4 ministries, 3 provinces and 18 districts in SKALA partner areas that are able to access REGSOSEK data, while another 22 provinces dan 169 districts are waiting access approval.

At the same time, SKALA is supporting the delivery of the training required for subnational government agencies to access SEPAKAT and use REGSOSEK data. SKALA directly funded the delivery of training to 584 (58% male, 42% female) staff in SKALA provinces[12]. Materials developed and refined with the assistance of SKALA TA and the SKALA team have now been leveraged by GoI to train a further 3,086 government officials. SKALA also has supported BAPPENAS to develop an online Learning Management System (SEPAKAT Edu)[13].

At the same time, SKALA is supporting demand for the analysis enabled by REGSOSEK data via the SEPAKAT application by providing demonstration analysis to some provinces to apply in their planning processes (NTB, Kalimantan Utara and Aceh, Maluku). The demonstration analysis emphasised the GEDSI analysis capability of the application, for example, providing data on numbers of people with disabilities enrolled in schools, and level of disability among the poorest populations.

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[11] SKALA has supported the development of various features in the SEPAKAT application to better support the Ministerial planning by ensuring it is linked to required detailed outputs down to district and village levels
[12] 118 of these have been trained as Master Trainers, contributing to sustainable capacity in the home agency.
[13] To date, 16 video training courses have been developed and tested. Twenty more will be prepared in the next period.

Whilst supporting accelerated access, SKALA is also working closely with partner provinces to ensure that necessary data security and privacy protections are in place when granting access to users.

SKALA also supported work to further demonstrate the value of the data set, that will require follow-up work in the next semester. This includes:

- testing dataset validity and usability by matching it to other datasets[14], including population data available through civil registration systems. Initial testing revealed that 96% people covered by REGSOSEK are captured in the civil registration systems, while 8 million are still missing from the civil registration system. This points to the need for further advocacy to ensure that all citizens can access the identify documents to which they are entitled.
- initial discussions to explore ways in which REGSOSEK can capture more information on climate risk, so that it can be more effectively used to plan for disaster management.

Contribution to IOs

- This semester SKALA has contributed to the foundational capacity government officials will need to utilise data and analytical systems IO5 requires for subnational governments to be able to use disaggregated data for planning.

Improving Quality of Regional Spending to achieve Minimum Service Standards

Problem context: Indonesia's decentralisation policy places the responsibility for the delivery of basic services at the district level. Central budget transfers to provinces and districts are now linked to the latter's ability to deliver minimum service standards, however progress towards universal coverage that meet these standards has been slower than desired**.**

Program entry point: SKALA is focused on improving subnational service delivery, particularly reaching marginalised and vulnerable groups. In this thematic area, SKALA and partners are committed to four action plans related to improved subnational implementation of MSS (TAP 6), regional planning (TAP 7), and budgeting for the delivery of MSS (TAP 8), and the use of special autonomy funds for funding MSS delivery (TAP 9).

These TAPs seek to strengthen subnational institutional arrangements for MSS delivery, support coordinated regulatory frameworks and enable legislative environments and improve capacity to apply existing tools and processes to improve MSS delivery. These TAPs will enable SKALA to contribute to IO4, by supporting delivery of IO1 and IO2 and building capacity and supporting advocacy around IO6[15].

TAP 6: Managing the implementation of MSS

SKALA is supporting provinces to implement the revised 2021 MoHA guidance on the delivery of minimum services[16]. Although greatly simplified, the rollout of the revised processes lacked required

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[14] These various tests have required collaboration between Bappenas, BPS, MoHA and Ministry of Villages, facilitated by SKALA
[15] IO 4: Selected provincial and district governments better use PFM for the provision of basic services that meet the MSS
IO 1: Central agencies improve the subnational policy and regulatory environment on Public Financial Management (PFM) and the implementation of Minimum Service Standards (MSS)
IO 2: Central agencies use evidence to improve decentralisation-related planning, coordination and prioritisation
IO6: Senior leaders in selected provincial and district governments better recognize, measure and plan for the specific service delivery needs of all citizens
[16] Minister Regulation No. 59 2021 concerning the Implementation of Minimum Service Standards

levels of support and guidance for provinces and districts, leading to issues in implementing and reporting on MSS. SKALA has played an important role in liaising between provinces and MoHA to resolve challenges in implementation of the new process and ensuring that provinces have access to tools and support that is needed to satisfy their minimum services planning, delivery and reporting obligations.

At the provincial level, delivery of MSS is coordinated through a multi-sector MSS Implementation team[17]. This team is tasked with 1) producing and implementing a Provincial MSS Action Plan; 2) delivering an annual MSS data collection, planning, implementation and reporting cycle of work and; 3) overseeing district level MSS planning and implementation.

Enabling Environment for MSS delivery

In order to function, Provincial MSS implementing teams need to understand and be equipped to deliver the core functions of their roles, have guidance to follow prescribed national processes and be empowered by local policy to deliver the MSS Action Plan. Across partner provinces, this semester SKALA provided technical support to strengthen all elements of this enabling system, as summarised in the table below.

Table 3: SKALA support to enhance enabling environment for MSS delivery

MSS System Component	SKALA support	Partner Provinces
MSS implementation teams	• Facilitated establishment and endorsement of technical supporting team for MSS implementation team • Technical assistance to understand MSS indicators, data mapping, and assistance around reporting • Facilitating coordination across the six implementing departments, described further below.	Aceh, Gorontalo, NTT and NTB All SKALA Partner Provinces All SKALA Partner Provinces
Legal basis for MSS Action Plan implementation	• SKALA has supported provincial regulation drafting and capacity building for provinces to support district level drafting • MSS Action Plan to be accommodated in draft long term development plans • MSS Action Plan to be accommodated in draft annual work plans.	NTB provinces and 9 districts (issued), NTT and Aceh Province (pending)[18] and (issued in 12 districts). Kalimantan Utara, Aceh, NTT, NTB, Papua, Papua Barat, Papua Selatan Aceh, Gorontalo, NTT, Maluku, Papua, Papua Barat

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[17] Representing the six ministries responsible for delivering MSS at the Provincial Level
[18] North Kalimantan and Maluku have passed regulations without SKALA support.

As a result of SKALA support, partner provinces have shown improvement in their performance in MSS reporting, supported by increased capacity in managing the system. Provinces are scored annually on the completeness and timeliness of their reporting through the eSPM portal. These scores are an average across the six departments responsible for delivering MSS, with the final score a measure comparing MSS targets to actual delivery. MSS scores have been variable over time, reflecting inconsistencies in understanding of the reporting requirements. Recent reporting scores shows significant improvement across most provinces (Table 4), but SKALA will continue to monitor for consistency overtime.

Table 4: Province level compliance with MSS planning

Province	Average MSS reporting scores*		
	2021	2022	2023
ACEH	67.8%	57.6%	93.3%
KALIMANTAN UTARA	86.9%	100.0%	99.4%
GORONTALO	80.2%	55.9%	92.8%
MALUKU	81.6%	86.6%	98.4%
NUSA TENGGARA BARAT	81.8%	76.4%	86.5%
NUSA TENGGARA TIMUR	59.5%	77.3%	95.4%
PAPUA	34.5%	61.3%	65.2%
PAPUA BARAT	22.0%	1.6%	52.3%
PAPUA SELATAN	No data	No data	4.8%
PAPUA TENGAH	No data	No data	0.0%
PAPUA PEGUNUNGAN	No data	No data	0.0%
PAPUA BARAT DAYA	No data	No data	89.9%

- In addition, individual provinces have increased allocations for priority MSS areas. This includes Increased budget commitment for Municipal Police Unit in Gorontalo (IDR 500 million) and NTT (IDR 278 million) for the year of 2025. This units did not receive any allocation in the previous year.
- In Kalimantan Utara, province allocated IDR 273 million to support MSS implementation team operational cost in 2024. Previously this amount was IDR 30 million per year, and no budget was available in 2021.

Annual Work Cycle Support

Concurrently with these systems strengthening activities, SKALA is supporting provincial MSS implementation teams to implement the annual MSS work cycle, focusing initially on Step 1: Collecting

> "Before, we thought that all disability was the same, but after the technical assistance from SKALA, we understand that there are many types of disability, and we need to fulfil 11 indicators related to disability for MSS implementation. This means that before we were reporting incorrectly."
>
> District Social Affairs, Gorontalo

data for the purposes of both planning and assessing progress. A critical foundational step in this process is ensuring that team members and all relevant departments understand MSS indicators and the data that they need to collect to be able to report progress in relation to these.

Coordination, Support and Monitoring from Province to District Level.

Most basic services are delivered at the district level, making it critical that districts also understand and plan for MSS delivery. In this phase, SKALA is focused on supporting provinces to better execute their responsibilities in terms of providing coordination and oversight around district-level MSS planning and budgeting. This includes support from the province to districts as they develop their own MSS action plans.

In Aceh, NTB and NTT, SKALA supported provincial monitoring teams in their oversight role to districts by assisting them to develop monitoring tools and questions, informed by GEDSI principles.

IO Contribution

- This semester TAP 6 delivered foundational results under IO4 by supporting the legal foundations and operating systems that will enable improved planning and accountability for MSS service delivery at the subnational level.

TAP 7 Regional Planning

Problem context: Indonesia has a dynamic policy environment. There is therefore a need to continuously strengthen subnational understanding of updated planning regulations, evolving systems and new tools.

SKALA supports MoHA in its core function of guiding annual regional planning process, with a particular focus on alignment with BAPPENAS and ensuring subnational understanding of the requirements for inclusive planning and budgeting for MSS delivery. This TAP describes how coordinated government action, with SKALA support, will strengthen annual regional planning processes.[19] As part of SKALA's twin-track GEDSI strategy, there is also significant work supported in this TAP to strengthen inclusive regional planning.

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[19] This TAP links closely with TAPs in this report. The incorporation of MSS into planning documents is covered under TAP 6. In addition, the GEDSI elements of regional planning, covering national and subnational strategies and action plans on gender mainstreaming, persons with disabilities and the elderly, are reported in the GEDSI section of this report.

1. Annual Regional Planning

Guidelines for the development of 2025 regional annual plans. This semester, SKALA supported MoHA to develop guidance on the preparation of the 2025 annual plans by facilitating preparatory discussions between MoHA, BAPPENAS and regional governments and providing technical inputs on the guidance. As result of SKALA's technical inputs, the guidelines have a stronger focus on GEDSI and MSS. MOHA plans to issue the guidelines in August/ September as an attachment to the regulation on regional planning. SKALA will follow-up in the next semester to see how the guideline improved GEDSI targeting in delivering MSS.

Strengthening SIPD to support regional planning. This semester SKALA continued to support the ongoing development and use of MoHA's SIPD application for regional planning. SKALA supported MoHA to expand the features of SIPD, improve data quality in the application[20] and supported partner provinces to improve their proficiency in the use of SIPD. As a result, SKALA provinces (including their districts) have submitted the 2024 annual workplan on time through SIPD. This is a notable improvement for Papua particularly, who previously did not use SIPD as they did not have sufficient knowledge and skill to use the platform. NTT, for example, was also able to submit all Province and district plans on time, rather than several months late as per previous years.

2. GEDSI Integrated Regional Planning

Along with a number of other development partners including DFAT's INKLUSI Program, SKALA is supporting the integration of GEDSI perspectives in regional planning. SKALA is contributing to work aimed at advancing gender mainstreaming both through the regional implementation of the National Strategy on Gender Mainstreaming (StraNas PUG) and through gender budget tagging, which demonstrates how much money is being allocated to gender mainstreaming efforts. The program also supports the development and implementation of National and Regional Action Plans on Persons with Disabilities as well as a National Action Plan on the Elderly. Within this ecosystem, SKALA provides some technical assistance at the national level but in line with the program's mandate, the work is largely focused on supporting the integration of national policy into local policies and plans and drawing on those experiences to further strengthen national dialogue.

Gender Mainstreaming

Building on the collective effort of a number of development actors, SKALA has collaborated with BAPPENAS and the Ministry of Women's Empowerment and Child Protection, to develop and test regional technical guidelines for the new National Strategy on Gender Mainstreaming. Leveraging the ongoing CSO engagement work of INKLUSI, SKALA has provided technical assistance to help regional departments and CSOs use REGSOSEK data to address local gender equality and social inclusion issues. Additionally, SKALA prepared REGSOSEK analyses of vulnerable groups in Kaltara, Aceh, and Gorontalo to aid their development plans. These efforts are crucial in institutionalizing gender-responsive planning and budgeting, enhancing the capability of regional governments, and ensuring the availability of gender-disaggregated data.

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[20] As noted under TAP 2 on One Data Indonesia, and TAP 4 on Data Management Systems and Integration, SKALA is providing a range of support to ensure improved quality and availability of data for planning purposes within the SIPD.

Gender Budget Tagging

Budget tagging, mandated by the intergovernmental fiscal transfers (HKPD) Law, is instrumental for monitoring expenditure and providing accurate data on thematic program spending. This semester, SKALA, in collaboration with BAPPENAS, MoHA, and MoF formulated Indonesia's first gender budget tagging model. The new gender budget tagging instrument identifies 812 subnational spending codes that are intended to support the subnational governments to most accurately capture where and how gender is being mainstreamed in their planning. It is being tested in the planning process for 2024 in NTT and Gorontalo and the result will be used to improve the gender budget tagging model and instrument.

National (RAN PD) and Regional Action Plans on Persons with Disabilities (RAD PD)

Development of action plans on persons with disabilities for the period 2025-29 is underway at both national and subnational levels with the support of a number of development partners. At the national level, SKALA coordinated inputs from national Ministries, advocacy organisation PATTIRO, other DFAT programs (INKLUSI and AIPJ) and the Asian Development Bank to provide BAPPENAS with:

- lessons compiled from various ministries, regional departments and CSOs on the implementation of the previous disability action plan
- technical recommendations on indicators, performance measures and proposed actions
- a policy working paper on how to optimise implementation of action plans at the subnational level.

At the subnational level, SKALA has worked in all provinces to ensure they explicitly articulate "inclusive development" in their long-term planning documents. To put this commitment into concrete action, some provinces have started preparing regional action plans for people with disabilities (RAD PD). This semester SKALA collaborated with the NTT and Aceh provincial governments, BAPPENAS' Department of Poverty Alleviation and Community Empowerment, INKLUSI, and CSOs (including OPDs) to prepare the RAD PD 2025-2029. This process begins with an analysis of the needs and problems of various groups with disabilities across the seven strategic areas set out in the RAN PD. SKALA supported partner provinces in this work through technical assistance in drafting the plans, as well as by connecting them to BAPPENAS.

National Strategy for the Elderly

SKALA has contributed to several elements in support of the implementation of the National Strategy for the Elderly. These include:

- Working with INKLUSI Program and the Asian Development Bank to develop and adjust proposed modules for local government on the integrated elderly services. SKALA compiled feedback from trials of the services in Bali, Yogyakarta and West Java, as well as feedback from experts.
- The preparation of a working paper on the harmonisation of MSS and integrated elderly services, as well as technical inputs on improving the quality of implementation.

In addition, SKALA is supporting the development of a regional strategy on the elderly in NTT. The elderly population in NTT is large and mainly located in rural areas. Many elderly people do not have health insurance and remain vulnerable to poverty. SKALA provided input on the classification of types

of elderly (young, middle, senior and productive and non-productive categories) as well as contributed analysis on the elderly in NTT using REGSOSEK data. A draft regional strategy on the elderly has been prepared and work will continue in the next period.

IO Contribution

- The national-level work reported under the annual regional planning section of the TAP contributes to IO 1. Where SKALA has also supported the implementation of national guidelines at the subnational level, e.g. supporting the understanding and use of new modules in SIPD, it advances progress against IO 4.

- SKALA's GEDSI mainstreaming work in this TAP contributes to IO 1 and 4 and shows the linkages between them by advancing work at the national level and then implementing changes at the subnational level. Clear progress is being made against these IOs.

TAP 8 Regional Budgeting

Through this TAP, GoI and SKALA recognise the opportunities for on-going optimisation of the way central agencies support subnational budgeting. At the national level, SKALA is supporting central government to develop guidance and training that enables budgeting for basic services that are inclusive and meet the needs of people with disabilities, the elderly and other vulnerable groups. At the subnational level, SKALA supports subnational governments to map their budgeting needs to fulfil minimum service standards and engage central government in dialogue about the implementation of central budgeting policies relevant to MSS delivery.

More inclusive budgeting classification system

At the national level this semester, SKALA supported MoHA to revise the budget classification system through which budget is allocated to spending on health, education and public infrastructure at provincial and district levels. These revisions[21] make it possible for subnational budgets to capture GEDSI needs in these sectors and allocate appropriate levels of expenditure to deliver required MSS. It remains to be seen if these categories will be prioritised during subnational budgeting process, SKALA will work with partners in coming semesters to monitor the effectiveness of this mechanism in allocating budget to inclusive MSS delivery.

Financing needs for the implementation of MSS

The Government of Indonesia continues to work to improve the quality of regional expenditure. The new regulation on the Harmonisation of National Fiscal Policy[22] is part of this process and continues certain mandatory expenditures in the national budget (APBD). These include minimums of 20% of APBD for education and 40% of all regional funding for infrastructure and a maximum of 30% for non-teacher employee expenses from fiscal transfers sources.

These regulated percentages potentially have a significant impact on subnational spending, and SKALA is working to understand the implications of these rules in partner locations. For example, in NTB the percent spent on infrastructure (including that which is handed over to the community) in 2023 was only 30%, decreasing to 25% in 2024. These numbers are below the mandatory spending thresholds of 40% and may impact future fiscal transfers.

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[21] SKALA and Bappenas proposed 46 and 35 revision of sub activities at province and district level respectively, and five additional nomenclatures.
[22] PP 1/ 2024 on Harmonization of National Fiscal Policy

In response, SKALA is supporting regional government to map infrastructure development needs related to the fulfilment of MSS with reference to new regulations, starting in NTB. Pulling together relevant departments, SKALA facilitated discussions about infrastructure needs for the future and helped to develop an infrastructure needs matrix. It then provided technical inputs for further consideration taking into account data on people with disabilities and the elderly which the province may need to consider in infrastructure planning. In particular, the aging population in NTB will have specific needs that should be addressed in the province's planning. While the results of the analysis in NTB are primarily oriented at improving the province's infrastructure spending, it also serves to assess whether 40% is a realistic requirement for infrastructure spending and may inform future public advocacy.

IO Contributions

- All national work under the TAP contributes to IO 1, working both toward improved policies and doing so in a way that ensures collaboration and harmonization across ministries. Work in NTB contributes to IO 4, with potential to be used as an input to discuss national policy.

TAP 9 Special Autonomy Funds (*Dana Otonomi Khusus* OTSUS)

There are persistent challenges in the utilization of Special Autonomy Funds (OTSUS). In 2022 and 2023, OTSUS realization was less than 30% in Aceh and 28% in Papua. In addition, the OTSUS Law[23] of 2021 stipulated that 30% of OTSUS funding must be used for education and 20% for health. MoF evaluation of OTSUS fund use in 2023 found that 28 districts in Papua did not comply with these required spending allocations.

SKALA's assistance is aimed at ensuring the effective use of OTSUS funding for the delivery of basic services. It does this by 1) providing technical support and capacity development to ensure OTSUS planning, budgeting and monitoring processes are inclusive, effective and appropriately implemented and 2) continuing to support the implementation of the PAITUA cash-transfer program benefiting the elderly in Papua Barat Daya. Progress in both these areas this semester is discussed below.

1. OTSUS management

OTSUS Planning and Budgeting

Previous SKALA support has strengthened almost all aspects of OTSUS Fund management[24], especially in Papua. However, the management of OTSUS funds in line with central government guidelines remained challenging[25]. As a result, in many cases fund disbursement was placed on hold effectively further reducing fiscal capacity in target regions.

A final revised MoF Regulation aimed at addressing implementation challenges was issued on 6 June 2024 with SKALA support. This revision, PMK 33/2024 replaces both PMK 76 and PMK 18, and while it

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[23] Law 22/2021 on OTSUS
[24] Partial revision of PMK 76/2022 with PMK 18/2023, which was issued at the end of February 2023.
[25] In particular, OTSUS locations continued to rely on the fund to pay for administrative expenses rather than community needs, struggled to submit complete disbursement documents and account for expenses properly and required capacity support to navigate revised guidelines. However, PMK 18 of 2023 has adjusted transfer mechanism from central government, with recommendation from the provincial government, OTSUS Funds can be transfered directly to kabupaten or city government. This process was not possible under Law 11 of 2006.

addresses OTSUS funds in both Papua and Aceh, the slightly different arrangements are addressed in different chapters. Compared to previous versions, the regulation has:

- Simplified the planning and budgeting processes, while demanding improved quality by requiring more clarity on the program outcome and beneficiaries/target. It also provides more time for evaluators to review the program budget plan (RAP).

- Established timelines for submission of documents, after which the national government will estimate the transfer amount based on previous year spending.

- Established performance criteria in the formula to support spending on community needs.

- Removed sanctions for delayed reporting on second and third tranche distribution

- Established a negative list of expenditures for which OTSUS funds cannot be used.

The new PMK also enhances oversight and coordination in number of ways. At the national level, it establishes shared responsibility between MoF, MoHA, BAPPENAS and sectoral ministries for the review and evaluation of program budgets. It also expands their roles in providing technical assistance and monitoring and evaluating implementation. The role of provinces has been similarly expanded over districts.

Despite SKALA support to try and improve understanding of the frequent regulatory changes, the constant change in rules has caused confusion at the subnational levels. Papuan and Acehenese governments will need ongoing support to adapt to the new regulatory requirements. Based on an FGD carried out by SKALA while supporting technical guidance on the planning and budget process for 2024, it is clear that provincial governments have not performed their required oversight functions.

Some elements of the regulation may also benefit from further dialogue with administering provinces. For example, while the focus on improved planning quality in the new regulations is important, the requirement to develop more detailed plans has large implications for government planners, who may now need to develop more than 500 terms of reference per year in order to be compliant with the new regulations, creating further potential to delay fund disbursements.

On a positive note, SKALA support to improve compliance with the regulations reporting requirements at lower levels of subnational government has been effective. SKALA worked with provincial governments in Papua to deliver technical assistance to over 140 government personnel from 42 districts/cities in all six Papuan provinces and according to the most recent report from MoF, 42 out of 48 districts (87.5%) in Tanah Papua have submitted correct and complete documents for first tranche of 2024 funding.

OTSUS Planning Guidelines

In addition to the recent MoF Regulation on OTSUS Fund, BAPPENAS has developed specific guidelines to help OTSUS regions develop their annual work plan, particularly in Papua. SKALA contributed to the development of these guidelines as part of general efforts to strengthen the governance of OTSUS funds. Specifically, SKALA has focused on ensuring GEDSI issues are addressed through the inclusion of women's groups, vulnerable groups and indigenous Papuans the planning process. While the guidelines have been issued, they will only be fully utilised next year. This guideline detailed the steps, scope, and structure of the Otsus Work Plan to ensure optimal use of the funding.

Information System to Accelerate Development in Papua (SIPPP)

On 7 June, Bappenas released the Papua Development Acceleration Information System (SIPPP) at a high-profile regional development plan launch event in Sorong.

SIPPP builds on Australia's prior support for special autonomy in the Papua region, including the provision of new requirements to better regulate and ensure effective spending. Significantly, SIPPP supports these planning processes by linking and aligning national and regional planning, facilitating the national government's review of regional planning, supporting the preparation of indicative budget ceilings, and facilitating the monitoring, reporting, and evaluation of the implementation of development plans. The system will be linked to several national systems, including SIPD, SIKD, SIKD-OTSUS, as well as systems of certain ministries.

> SKALA technical assistance on SIPPP including integration with other national information systems will improve efficiency in planning, budgeting and monitoring results of Special Autonomy fund disbursements (approx. Rp. 13 trillion, or AUD 1.3 billion/year) and will improve accountability and transparency.

The system has a great deal of potential to support clearer and more integrated planning and budgeting, but SKALA recognises that government officials need support to be able to use it effectively. In response, SKALA has provided two rounds of training on SIPPP covering 136 people (29 F/107 M) in the provinces of Papua, Papua Selatan, Papua Barat and Papua Pegunungan. SKALA will continue to support governments to use the system in their planning and budgeting processes and monitor any challenges.

2. PAITUA Program

Papua Barat Daya allocated district and provincial Otsus Fund to PAITUA, a twice-yearly social protection support payment for the elderly in four participating districts (Sorong Selatan, Raja Ampat, Tambraw and Sorong). This semester, SKALA built on its previous PAITUA program design support by continuing to provide technical advice on the logistics and management of the in-person distribution of payments and monitoring of this distribution. Factors beyond SKALA control have prevented the majority of scheduled disbursements from happening, both in the last fiscal year and the first semester of this fiscal year[26]. Only a single payment was made this semester, in Sorong district. SKALA supported monitoring efforts of this distribution[27], which reached 42 recipients[28]. This brings the total number of PAITUA recipients to 2,276 people (17.1% of the total 13,306 targeted individuals) in all four participating districts by the end of June 2024.

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[26] Most significantly administrative delays in funds transfers to the PAITUA accounts and OTSUS fund administrative changes.

[27] Monitoring of the distribution process indicated that most individuals (67%) learned about PAITUA from sub-district or village government officials and 95% were satisfied with both the assistance and the process to acquire it. Most state that they will use the money to buy basic necessities, as business capital or for children's education. Since distribution was held at the village level, a majority (76%) of respondents took less than half an hour to reach the distribution point. However, once there, there was considerable variation in waiting times from over two hours (50% of respondents) to less than 30 minutes (26%).

[28] Bringing the total number of recipients who have received a single cash transfer since the program started to 84, or 20.75% of the targeted 400 in this district.

SKALA contributed improvements within its sphere of influence by leveraging monitoring data and participant feedback to make the distribution processes smoother[29].

IO Contribution

- The issuance of revised OTSUS guidelines (PMK 33/2024) contributes to progress under IO 1. In addition, subnational work to develop timely planning and budgeting documents contributes to progress under IO4. While there is already evidence of improvement, annual tracking will begin in 2025, given the recent passage of regulations. The implementation of PAITUA is a potential contribution to EOPO 2, as an example of targeted service provision, but delays and other challenges indicate that SKALA will need to work with GoI partners closely to improve delivery.

Improving Regional Fiscal Capacity

Problem context: Subnational governments have limited capacity and data to generate and manage local revenue which could be used to fulfil minimum service standards and deliver inclusive basic services. In addition, regulations related to regional transfers are complicated, making it difficult for subnational governments to comply with requirements.

Program entry point: To address these issues, SKALA and GoI have committed to three action plans related improving regional fiscal capacity for the provision of basic services that meet minimum services standards; 1) improving local revenue; 2) regional endowment funds; and 3) managing fiscal transfers. Through these TAPs, GoI and SKALA will address institutional and governance barriers to efficient and purposeful management of regional fiscal resources, develop coordinated multi-level regulatory frameworks and improve regional capacity to work within these frameworks.

IO contribution: These action plans will enable outcomes under (IO4) by supporting improvement in (IO1), (IO2) and (IO3) while delivering capacity building and supporting advocacy in relation to (IO6)[30].

TAP 10 Local revenue

The HKPD Law on Financial Relations between central and regional governments includes a key pillar on increasing local taxing power by simplifying the administrative processes for regional taxation and levies (PDRD). Successful delivery of this pillar requires effective coordination between multiple central ministries and layers of government. SKALA and GoI have agreed to work together to maximize the

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[29] Drawing from previous distributions, process improvements were made including a clearer preparation process involving both the local secretariat and BRI Bank as well as the transmission of program rules and identified beneficiaries to villages, arrangements for individuals who are unable to make it to the distribution point, and an agreement that benefits cannot be passed to heirs in the case of beneficiary death. In addition, Papua Barat Daya also developed action plan for improvement for PAITUA program fiscal year 2024.

[30] IO 4: Selected provincial and district governments better use PFM for the provision of basic services that meet the MSS
IO 1: Central agencies improve the subnational policy and regulatory environment on Public Financial Management (PFM) and the implementation of Minimum Service Standards (MSS)
IO 2: Central agencies use evidence to improve decentralisation-related planning, coordination and prioritisation
IO3: Central agencies increasingly apply GEDSI analysis and evidence in preparing their policies, plans and budgets to ensure the needs of women, people with disabilities and vulnerable groups are addressed
IO6: Senior leaders in selected provincial and district governments better recognize, measure and plan for the specific service delivery needs of all citizens

potential of this reform to generate income and leverage it to reach vulnerable groups with essential services. In aid of this, SKALA is:

- Convening national and subnational actors to ensure clarity on roles and responsibilities in relation to new regulations.
- Supporting provinces and districts/ cities to understand how regulations change the distribution of resources between them.
- Providing technical support to ensure required provincial regulations prioritise interests of marginal groups.
- Providing technical support on analytical work to understand local income generation potential (in Kalimantan Utara)

Progress this semester

National

In the previous semester, SKALA assisted provinces to submit the draft Provincial Regulations (Perda) concerning regional taxation and levies required under the HKPD Law. These have been formally issued in six SKALA provinces (Aceh, Kaltara, Gorontalo, NTB, Maluku, NTT) and work is now underway on the governor regulations (Perkada)[31] that will detail taxation objects, collection mechanisms, intended growth areas and expected redistribution mechanisms.

This semester SKALA has worked with the MoF and MoHA to ensure provinces have the necessary guidance to develop implementing regulations, particularly ensuring they prioritize or respond to the interests of marginalized groups. In NTB, for example, SKALA has successfully advocated for a tax exclusion for disability accessible vehicles. As a result of SKALA facilitation, this support was delivered jointly by MoF and MoHA and was able to address provincial concerns.

Subnational

Provinces need information about their potential local tax bases to accurately prepare the new regulations. Aceh, NTB, Kalimantan Utara, Maluku and Gorontalo still need to map potential tax assets. SKALA has initiated assistance on this work in Kalimantan Utara and Maluku during the period. Once complete, study findings will act as a reference for preparing the regional tax revenue targets that are required in the local implementing regulations. All studies will be completed in December 2024 and represent a significant development at the provincial level, as previously there was no formula for determining local revenue targets or analysis regarding potential sources and optimization of revenue in these locations.

IO Contribution

Summary of contribution to IOs

- TAP 10 made foundational contributions to IO4, by clarifying the institutional arrangements for increasing local revenue and improving capacity to target increased tax revenue to marginalised groups.

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[31] Expected to be in effect in 2025.

TAP 11: Regional Endowment Fund (DAD – Aceh and Papua Barat)

Regional Endowment Funds are a mechanism through which regions can bank budget surpluses, after expenditure on basic services, for investment in long-term regional development priorities. Under the HKPD Law changes were made to the governance of these funds. While Aceh has set aside budget in preparation for a Regional Endowment Fund, it needs to clarify and follow new processes to do so. Papua Barat is also in discussions regarding establishment of an endowment fund.

SKALA has been requested to support the development of Regional Endowment funds as a mechanism to increase regional fiscal capacity and associated allocations to inclusive service delivery. SKALA is:

- Providing technical assistance to develop governance and administrative processes for regional endowment funds under the new HKPD Law.
- Supporting communication and collaboration between eligible subnational governments and national ministries around challenges and needs, and ensuring all perspectives are represented in the development of implementing regulations.
- Institutionalizing knowledge through documentation of guidelines, training procedures and requirements.

Progress This Semester

National

Last semester SKALA began supporting MoF to draft a ministerial regulation on the management of Regional Endowment Funds and provided technical assistance into guidelines for their prudent management.

This effort continued this semester, focusing on facilitating coordination between MoF, MoHA and eligible provinces regarding the drafting of detailed process guidance for the administration of these funds at the subnational level. As the result of a series of workshops and meetings, MoF incorporated provincial views into the substance of the draft regulation. It is being reviewed by the Ministry of Law and Human Rights prior to being officially issued and ratified.

Subnational

There has been limited progress at the subnational level this semester while the central guidelines are developed. Aceh is independently preparing establishment and management processes while Papua Barat is considering their capacity to administer the mechanism.

Summary of Contribution to IOs

- TAP 11 made limited foundational contributions to IO4, by clarifying the management mechanisms of one revenue stream that provinces may choose to use to finance basic services that meet minimum services standards.

TAP 12 Fiscal transfers

The updated laws on fiscal relations between central and regional governments (HKPD Law)[32] contain a number of mechanisms which orient transfers more tightly toward the provision of basic services. As these are relatively new, SKALA is assisting national government to implement and refine these new approaches and subnational governments to use them to most effectively deliver services.

At the national level, SKALA has been supporting MoF to develop the regulation governing approximately Rp 714.37 trillion of fiscal transfers to the regions. This strategically positions SKALA to advise on how these allocations can be optimised for improved basic service delivery and fulfilment of MSS.

SKALA works with central government partners to ensure that these regional fiscal transfers are well targeted to provide the services for which districts and provinces are responsible, and that the national government has adequate information to identify where additional support may be needed to improve performance.

Progress this Semester

Progress in relation to SKALA support for the different fiscal transfers this semester is outlined below.

Formulae and Allocation of Earmarked General Allocation Fund (*Dana Alokasi Umum* DAU)

Under the new HKPD Law, DAU will now be used to incentivise MSS achievement, with the levels of provincial grants to be adjusted based on MSS performance. MoF is working to put the structures in place to measure performance and allocate grants accordingly. This semester SKALA supported MoF to develop indices to measure performance and analysis that will be used to develop the formulae for DAU specific grants in education, health and infrastructure.

SKALA also continues to provide technical guidance and policy socialisation around the implementation of DAU in line with central regulations. SKALA provided training on DAU allocation and policies to 20 people from BAPPEDA and the Regional Finance and Asset Management Agency across eight partner provinces.[33]

> SKALA's recommendations to include the provision of special education student fees, increased special education teachers and educational assistants in MSS has been accepted. As a result, earmarked DAU in education is expected to increase by 52% from 2023 levels nationally.

Last semester, SKALA supported national policy improvements coupled with capacity building on MSS reporting resulted in increased DAU grant allocations to all partner provinces (total increases are summarised in Table 4).

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[32] An important part of GoI's current commitment to reform is underpinned by UU 1/2022 on Financial Relations between Central Government and Regional Government (*Hubungan Keuangan Pemerintah Pusat dan Daerah* -HKPD), which has implications across all aspects of subnational funding, and is a critical entry point for SKALA
[33] Papua Barat Daya, Papua Barat, Aceh, Gorontalo, NTT, NTB, Maluku, Kalimantan Utara

Table 5: DAU grant allocation

Name of Regional Government/Province	2023	2024 (Allocation)	
	Allocation		Increase
Aceh	1.439.189.800.000	1.819.803.956.000	380.614.156.000
NTB	1.215.947.887.000	1.496.379.022.000	280.431.135.000
NTT	1.391.440.101.000	1.658.080.793.000	266.640.692.000
Maluku	1.124.297.924.000	1.360.549.714.000	236.251.790.000
Papua	673.096.641.000	697.257.993.000	24.161.352.000
Gorontalo	664.013.123.000	834.487.292.000	170.474.169.000
Papua Barat	447.670.686.000	469.973.611.000	22.302.925.000
Kaltara	866.691.583.000	919.640.493.000	52.948.910.000
Papua Selatan	402.871.063.000	417.332.448.000	14.461.385.000
Papua Tengah	406.501.120.000	465.997.143.000	59.496.023.000
Papua Pegunungan	361.887.049.000	427.110.995.000	65.223.946.000
Papua	425.031.953.000	512.543.223.000	87.511.270.000

This semester SKALA follow-up support to Kalimantan Utara showcased how increased funds can then be translated into more targeted budget proposals. The training explained the mechanism for allocating, using, and managing DAU Specific Grants and then showed participants how to appropriately use designated planning categories that target MSS delivery in education, health, and infrastructure and used REGSOSEK data to determine anticipated demand for delivery of activities to develop costed budget proposals. As a result, Kalimantan Utara's 2024 DAU budget proposal (required to receive funding) has been approved by the Governor's Office and forwarded to MoHA.

SKALA aims to similarly support all locations implement DAU specific grants, with NTT prioritised for assistance next as it is struggling to spend effectively in support of MSS fulfilment.

Earmarked Revenue Sharing (_Dana Bagi Hasil DBH)_ Palm Oil

SKALA has been working with MoF to refine implementing guidelines around revenue sharing from high income commodities, using Palm Oil as a starting point. At the subnational level, this transfer can be a useful source of funding, but local governments need to understand the regulations well and often need technical assistance to develop action plans and budgets to effectively use the money. At the national level, regional perspectives and recommendations are critical to improving DBH Palm Oil policies.

In the previous semester, SKALA supported two regional workshops to socialize the DBH Palm Oil policies and guidance to 150 districts/ cities from 30 provinces. Building on regional input shared with MoF by SKALA in the last period, it supported follow up consultations with partner provinces that receive DBH Palm Oil _(_Aceh and Papua Barat) as well as with the Ministries of Public Works, Agriculture and Home Affairs. These discussions are all oriented toward the revision of implementing guidelines around DBH to make them clearer and simpler.

In addition, SKALA continues to work with subnational governments to implement DBH Palm Oil, both to help those locations and to understand the process (as well as any challenges) in a detailed way. SKALA provided assistance and technical guidance on the preparation of the _DBH_ Palm Oil workplan in Aceh. The Aceh government followed up with the necessary steps to develop a proposal for roughly

Rp 29 billion which accommodated the workplan of the province and 5 districts/ cities (Langsa City, Sumeulue Regency, South Aceh, Nangan Raya).

Improving the Management of Regional Grants (*Hibah Daerah*)

Directorate General of Fiscal Balance (MoF) is currently revising the guidelines on management of Regional Grants to incentivise regional infrastructure development. SKALA aimed to facilitate regional input into this review by supporting a study of the comparative effectiveness of different mechanisms from the regional perspective[34]. It is hoped that final findings and recommendations will inform the revision of the current guideline and the formulation of other future grant mechanisms.

Monitoring gender mainstreaming in fiscal transfers

The Directorate General of Fiscal Balance (MoF) sits in a strategic position as the institution responsible for monitoring and supporting gender mainstreaming in fiscal transfers (Rp814.72 trillion for 2023, or 28.6% of the national budget). SKALA has continued to advocate for MoF to better use its role to support inclusive development and the agency has responded by undertaking a monitoring exercise to better understand gender mainstreaming in fiscal transfers, local revenue and regional grants.

SKALA assisted MoF to develop the monitoring instruments and worked to ensure a collaborative approach between units so that gender mainstreaming is seen across financial instruments, rather than broken by type of transfer. In addition, SKALA provided financial and personnel support for the team to undertake the monitoring in eight partner provinces and hopes that the approach can be scaled up. While findings are still being compiled by MoF, initial results indicate that:

- National and subnational governments alike need a better understanding about what gender mainstreaming means in practice, as current perceptions are limited to interventions in mothers' and children's health.
- The current fiscal transfer policies have not explicitly articulated the minimum proportions needed to support gender mainstreaming activities,[35] meaning there is no solid basis for assessments or evaluation.
- Further work is needed to refine the instruments and process to allow greater understanding of policy, fiscal and technical challenges. In doing so, there also needs for greater engagement of other ministries including BAPPENAS, MOHA, and the Ministry of Women's Empowerment and Child Protection.

SKALA will support MoF in taking the result of these monitoring activities to influence and ensure gender, disability, and inclusion are clearly taken into account within the policy development around fiscal transfers, tax, and regional grants.

IO contribution

- This TAP made contributions to IO 1 by supporting the improvement of a range of policies and regulations so that they promote improved subnational public financial management (PFM) for the delivery of MSS. The outcome of these regulatory improvements is yet to be realised at the subnational level, with follow up support planned for the coming semesters.

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[34] SKALA supported the development of the study instrument (February), and then in the data collection in Wonosobo, Lombok Barat, and Kupang. The study found that regional prefer DAK Fisik mechanism compared to Hibah Daerah. Hibah Daerah uses reimbursement mechanism while DAK Fisik funds are paid at front. In terms of amount of allocation DAK fisik also significantly higher than Hibah Daerah.
[35] With the exception of guidelines for the use of PDRD for preventing violence against women and children.

Section 3: Gender Equality, Disability and Social Inclusion

This section addresses the key monitoring questions:

KMQ 2. To what extent is SKALA delivering in line with its core principles?

KMQ 2.1. How, and to what extent, are SKALA's GEDSI Strategy priorities being applied?

SKALA has a strong commitment to GEDSI, with a program wide GEDSI Strategy that commits the program to inclusive ways of working and a twin-track GEDSI implementation strategy embedded in the program design.

As an upstream governance program, SKALAs program design is primarily focused on ensuring that the instruments of governance (planning and budgeting) are designed and managed in ways that promote effective inclusion. SKALA's twin track design a) supports the business of government to incentivise and improve the quality of spending on inclusion-focused minimum services and b) supports more effective engagement of marginalised groups with government decision-making that affects them, through direct engagement with CSOs.

The first dimension of SKALA's GEDSI strategy ensures a GEDSI mainstreaming focus in this work by applying a GEDSI lens to the annual program planning cycle.

Figure 4: The program cycle of GEDSI
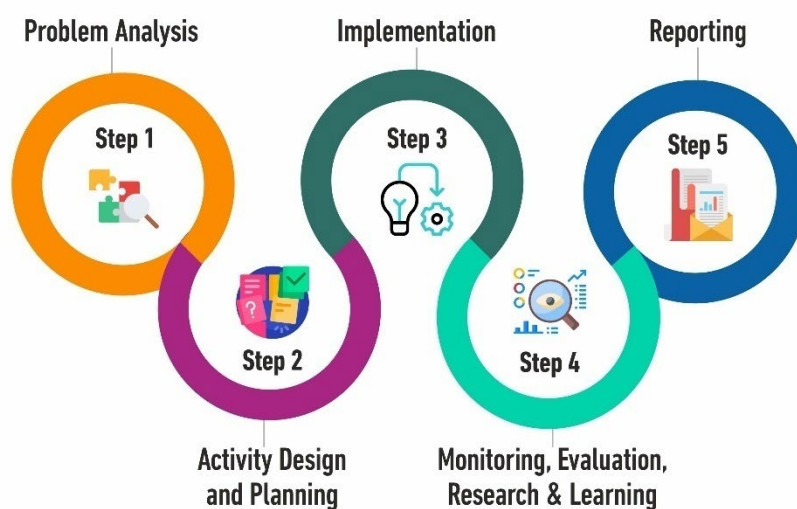
This approach is intended to focus the scope of SKALA's support – ensuring technical support, capacity building and analytical approaches are effectively targeting processes which will strengthen equity and social inclusion. As SKALA moves from establishment and partnership building into more focused interventions, this GEDSI filter will be increasingly applied to refine where and how SKALA supports government work. SKALA's GEDSI mainstreamed work this semester and its early contribution outcomes is discussed in Section 2: Effectiveness. At this stage of implementation, there is a strong

GEDSI focus across all SKALA thematic work areas, but opportunities remain to further refine and concentrate on the areas where synergy and collaboration between ministries have specific benefits for accelerating GEDSI outcomes.

This semester SKALA has been largely focused on supporting the institutional setting and capacity needed to develop appropriate policy instruments and analytics to deliver inclusive programming and understand the effects at scale. Therefore, SKALA's M&E work on GEDSI has thus far been collecting information the implementation process and the assumptions about how this will influence change in the long term. During the first year of implementation, a range of potentially high impact areas have been identified that the MEL team will continue to monitor as SKALA supported work moves up the impact pathway from foundational policy settings, through planning and budgeting and into resource allocation and government programming decisions. It is expected that towards the end of Phase 1 SKALA will be able to present information on whether the assumptions about whether policy settings are translating systematically into improved targeting and increased budget flows to programs targeting marginal groups.

The second dimension of SKALA's GEDSI strategy focuses on working with CSOs to improve representation and voice in government decision making. Progress related to work in this program area is presented in the following section.

TAP 1: Strengthen Participation, Representation, and Influence of women and vulnerable groups in planning and decision-making processes.

Problem context: Government of Indonesia sees universal basic service delivery as the foundation of future economic growth in the regions. There are, however, persistent disparities in the access to basic services with women, people with disabilities, the aged and Indigenous communities continuing to be poorly served – a situation that is compounded for people with multiple marginalised identities (e.g. Indigenous women with disabilities). Government-led reforms to address this gap have been slow to deliver results, therefore key planning processes are seeking to develop more responsive approaches to reach vulnerable populations through increased participation in decision making.

Program entry point: In this thematic area, SKALA and GoI partners are committed to improving this situation through more meaningful participation in planning and budgeting. This thematic action plan seeks to: 1) strengthen the enabling environment for participation planning and budgeting processes; 2) support stronger, more coordinated advocacy from civil society organisations (CSOs) to provincial governments through recognised forums; 3) support access to data and improve analytical skills in provincial CSOs. This will contribute to IO7 and IO8[36].

Progress this semester

This semester, SKALA built on work done last semester to map the existence of CSO forums that are required [37] to facilitate participation in planning and budgeting processes. While SKALA's mapping

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[36] IO 7: Strengthened government engagement with women, people with disabilities and vulnerable groups in subnational planning and decision-making processes
IO 8: Increased participation and influence of women, people with disabilities and vulnerable groups and/or their representatives in subnational planning and decision-making processes
[37] Peraturan Menteri Dalam Negeri Nomor 86 Tahun 2017 requires participation in planning processes at Province level (excluding Papua). There are however low levels of awareness of this requirement, limited capacity to support effective participation and low levels of trust between CSOs and subnational governments.

work showed all partner provinces had consultation forums or mechanisms for CSO engagement[38], these were either not enshrined in law, not convening regularly, were not actively engaged in planning process or did not have representation of all vulnerable identities. Recognising that it is more strategic and more effective to work with and strengthen established forums, SKALA Provincial Teams and government partners have begun to engage with these forums this semester. Table 5 summarises SKALA's support on this.

Table 6: SKALA CSO support Jan - Jun 2024

Engaged SKALA Province	Existing forum	SKALA Support
Aceh	N/A – government to work with individual, issues-based CSOs	• facilitated CSO engagement in planning document review
NTB	Yes - Partisipasi Publik Untuk Kesejahteraan Perempuan Dan Anak[39] (Forum PUSPA)	• supporting passage of necessary Proclamations and Regulations to institutionalise forums as the consultative body for planning and budgeting
NTT	Yes	• no progress this semester
Kalimantan Utara	Yes	• supporting passage of necessary Proclamations and Regulations to institutionalise forums as the consultative body for planning and budgeting
Gorontalo	Yes - Forum PUSPA	• existing enabling regulations being updated to ensure the inclusion of people with disabilities and other vulnerable groups
Maluku	Yes - Forum PUSPA	• enabling regulations being updated to ensure the inclusion of people with disabilities and other vulnerable groups

To support improved representation in established forums, this semester SKALA mapped local CSOs that represent people with a disability, women, children, and other vulnerable groups who could potentially engage with revitalised government consultation forums. During this data collection process, SKALA also collected information on local CSO experience and their assessments of the needs of local vulnerable groups.

This semester SKALA observed the following early examples of the potential of these networks to promote engagement with planning and budgeting processes:

- SKALA supported the planning and delivery of the inaugural Deliberation on Women, Children, Disabilities, and Vulnerable Groups for a Prosperous and Fair Kalimantan Utara (Musrenbang Inclusion Mentari Kaltara). Fifteen people from CSOs representing people with disabilities, vulnerable populations, women and children met with province governments and agreed on shared priorities[40].

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[38] In Aceh, due to the strength and alignment of interests between multiple existing forums (NGO forum, Indigenous Peoples Community Network, Human Rights NGO Coalition, Balai Shura Inong Aceh, KKTGA, and Walhi) a single network for consultation is not a priority for the government.

[39] Initiated by the Ministry of Women and Children Empowerment in 2021 and comprise representatives from community, religious, business, and professional institutions.

[40] Priorities included sex education in non-formal education for girls' schools, strategies for addressing school dropouts, victims of exploitation, under-age offenders, and victims of violence, employment opportunities for people with disabilities including the provision of training and coaching and the provision of facilities and services for the elderly. Capacity development needs to enable more effective engagement with government planning processes were also identifies, including capacity building to prepare proposals for inclusion in formal processes (i.e Inclusive Musrenbang and Public Consultations).

> "Thank you SKALA for helping to provide a forum for friends with disabilities to express their aspirations for the development of a disability-friendly Kaltara" - Ajeng - Sign Interpreter
>
> "This activity will increase the inclusivity of local government work plan documents, help show local government support for the interests of women, children, disabilities, and vulnerable groups through alignment in the government's work plan so that priority mapping of the needs of women, children, disabilities, and vulnerable groups in development can be carried out" - Mr. Pollymart Sijabat, S.KM. M.AP, Assistant III for General Administration of North Kalimantan Province.

- SKALA facilitated an inclusive consultation forum in Gorontalo. The consultation forum was the first of its kind in Gorontalo, and included discussions about women, children, people with disabilities and other vulnerable groups. While the timing was too late to feed into this year's annual plan, it provided a public forum for commitment around improved gender budget analysis and disaggregated data by relevant departments.
- SKALA facilitated the joint review of the Aceh Long Term Development Plan (RPJPA) by over 20 CSOs representing women, indigenous peoples, people with disabilities, and children. As part of the process, SKALA was able to provide access to REGSOSEK-based data analysis on the condition of basic services for the poor and vulnerable groups and support these organisations to prepare Technical Recommendations for the Draft Aceh Long Term Development Plan Document 2025 – 2045.

IO contribution this semester: This semester SKALA made consistent foundational contributions to (IO7) and (IO8) through analytical work to inform future work and by strengthening the legal status and improving the diversity of CSO-government consultative forums. Examples of direct contributions were also made in certain provinces, although further work is needed to institutionalise this progress.

Work in this area engages with marginalised groups and their representatives directly. Therefore, SKALA has paid particular attention to building a safe and supportive environment for partners to engage in program activities, with a specific focus on working with PWD. This semester SKALA has developed a protocol to guide engagement with organizations of PWD that includes a planning check-list to ensure appropriate representation of diverse identities, event management protocols and appropriate monitoring tools.[41] These tools include qualitative instruments for use with DPOs/PWD involved in SKALA activities that follow up on how ethical the program's engagement was, how well was their voice heard, and how SKALA could improve their experience in the future. SKALA has also invested in modules with the program's MIS system to more systematically collect data on program

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[41] These protocols were inspired by work in Maluku Province, to more systematically accommodate for the needs of PWD is their activity planning.

activities that engage OPDs/PWDs, track participation in all events and facilitate automated reporting on relevant activity indicators. These tools are now ready for use in the upcoming semester.

SKALAs inclusive workplaces

In addition to SKALA's GEDSI programming, SKALA has been recognised as a leader in inclusive ways of working this semester. The SKALA Operations team received an award from DT Global for the work it has led in providing inclusive office spaces and progress towards its inclusive goals.

Table 7: Proportion of staff with disabilities

GEDSI: Proportion of female staff, proportion of staff with disability		
% of female staff	%	43% (56)
% of male staff	%	57% (75)
% of PwD staff	%	3% (4)

SKALA has a target of employing 5% PWD across programming and operational staff, currently at 3% (which is well in excess of the national target of 1% in Indonesia). SKALA has targeted recruitments opening in the new semester that it hopes to fill with qualified candidates with disabilities.

Section 4: Climate

Overview of Climate integration planning to date

Aid Policy discussion paper

This semester SKALA produced a discussion paper to review the alignment between Australia's new Aid Policy and our program strategy. This highlighted that climate mainstreaming was a gap in SKALA's existing thematic focus. In response, SKALA's Senior Leadership team identified a range of entry points within its thematic areas where climate could be effectively mainstreamed during the remainder of Phase 1.

This discussion paper has been shared with DFAT who gave the green light to proceed with more detailed proposals for how and in what ways SKALA could most strategically work within its mandate on climate issues.

Updating DFAT performance indicators

Based on these discussions, and in response to DFAT's new Development Partnership Plan, SKALA has worked with DFAT to update our performance assessment framework indicators to include climate related targets. It is anticipated that in Phase 1, SKALA will contribute to DFAT's Development Partnership Plan's climate objectives in the coming two years by:

- Mainstreaming climate into partnership dialogues with government partners at the sub-national and national level.
- Testing the utility of climate related analytic products with key government partners, starting with integrating climate risks into a cluster analysis methodology that will inform more context-based planning approaches at the sub-national level (discussed further below).

DFAT assisted socialisation with partners

This semester, in cooperation with DFAT, climate mainstreaming was discussed during the first Phase of program governance meetings in each province. In these meetings, DFAT was able to emphasise to GoI partners the need to accommodate greater climate uncertainty in the provincial planning and budgeting cycle and signal that SKALA will be seeking to engage partners in dialogue on this issue more in the future.

How SKALA analytical work is already integrating climate vulnerability

SKALA is supporting its government partners to design and undertake analysis that will support subnational governments to target spending on service delivery in more nuanced ways, including recognizing the varied impact that climate change will have on the delivery of certain minimum services standards. Within SKALA's mandate, key service areas expected to be impacted by increased climate variability include infrastructure services such as roads, housing, drinking water and sanitation, safety and security indicators related to disaster preparedness and food security indicators such as stunting.

To deliver services in these domains under increased climate variability, subnational governments will need to have a nuanced understanding of where and in what ways populations are likely to be affected

by increased climate risks and what levels of resourcing will be required to deliver services in these conditions.

To support partners to think about this challenge, SKALA has two pieces of methodological and analytical work underway.

1) A collaboration with BAPPENAS which develops a regional clusters model based on all subnational level characteristics across Indonesia (38 provinces and 508 regencies and cities). The clustering model accommodates a range of indicators which are directly correlated to climate change impacts and will define a regional typology based on similar characteristics. This study is almost complete and will be a foundation for further GoI and SKALA led work linking planning and budgeting to locations based on defined clusters of characteristics.
2) An evaluation of the quality of mandatory regional infrastructure expenditure, in collaboration with MoF. The quality of infrastructure spending is a key factor in determining the capacity to address climate change risks. The study has achieved 95% implementation and will continue in the new AWP (2024-2025) in two provinces (Aceh and Gorontalo) as guidance for planning and budgeting for risk reduction and mitigation from climate change.

Climate entry points for next semester

Next semester SKALA plans to support our partner provinces to translate the climate focus in the national long-term development plan, into regional medium-term and annual work plans. Accommodating climate as a priority in these key documents, enables relevant departments to align with national goals, tailor strategies to address specific local conditions, coordinate and increase resource allocation, build capacity to develop, implement and monitor climate-responsive services, monitor the effectiveness of climate-related interventions, and encourage public participation in managing climate-related initiatives.

SKALA public diplomacy and advocacy work will complement this implementation focus with targeted policy analyst training on climate as a cross-cutting issue. SKALA will also undertake advocacy to encourage incoming Provincial Governors to prioritise spending to mitigate climate risks in the delivery of MSS to vulnerable communities.

Section 5: Lessons Learned, Challenges and Opportunities

This section focuses on lessons, challenges and opportunities that are more systemic in nature or internal to the program. It is broken into three rough areas, the first being around the nature of SKALA's interaction with government, the second dealing with more technical challenges and lessons that have an impact across the program, and the last reflecting on SKALA's own systems and capabilities. These were largely drawn out of the quarterly reflect and review process.

SKALA's Interactions with Government

While SKALA's support this semester has been productive, the program has faced several challenges due continuing political changes prior to the arrival of a new presidential administration and in preparation for simultaneous regional elections. The impact of this transitional period has been mixed, with some locations being more impacted than others. In general, the program has tried to ensure that it is working not only with leadership, but also with more technical staff, who are less likely to change. Where multiple critical leadership positions have turned over (in some provinces) it has been more difficult for the program, but it has largely been able to manoeuvre successfully.

SKALA continues to be regarded as an honest broker that facilitates agreement and collaboration between ministries (at the national level) and government departments (at the provincial level), as well as between these levels of government. The program is helping the national government sharpen its focus on service delivery, both in terms of outcomes as well as in terms of effective targeting. At the provincial level, SKALA's support and facilitation during the period has contributed to noticeable improvement in changes around data management and use. However, implementation is still oriented more toward compliance and bureaucracy has meant promised benefits have been slow to be realised. SKALA's ability to bridge national and regional governments is important in this respect and will continue to be important in the implementation of new arrangements going forward, particularly around One Data.

In terms of engagement with CSO and DPO partners, the period showed considerable progress, and provided some important lessons. The development of RAD PD and gender mainstreaming regulations in many locations provided an important entry point for CSOs and DPOs. It showed the value of facilitation of joint action by disparate groups supported by evidence. By understanding the politics around inclusive processes, SKALA was able to work towards revitalising more inclusive forums in several locations. Going forward, SKALA needs to continue to support communication between government and CSO networks, as well as ensuring that CSOs and DPOs understand government processes. In addition, feedback during the period pointed to the value in supporting more sharing within CSO networks, as well as that between provinces.

SKALA is still to fully realise its potential as a policy advocate and influencer. While this work began during the semester with support for the development of policy briefs with Policy Analysts in certain locations, opportunities remain to refine the strategic value of this work. SKALA's internal focus on the development of the TAPs should help this by allowing work to be better informed by challenges on the ground (as identified through implementation efforts), allowing for clearer policy entry points. As always, this will need to be done mindful of SKALA's status as development partner, balancing public advocacy with backroom technical advocacy and working through strategic champions to bring forth SKALA's messages, and supporting them with technical expertise, analytical capacity, and evidence.

Key cross cutting lessons, challenges, and opportunities

The last six-monthly report highlighted the need for improved focus and understanding around GEDSI mainstreaming both within the program and across government counterparts. Progress in this period indicates that this is something that the program has taken seriously. Internally, the TAP process forced a consideration of how GEDSI worked through different parts of the program, and the work emerged as a clear foundational element of the program's work. This was clearer both in ways of working and outcomes during the period.

Internal reflections

SKALA spent a considerable amount of time during the period developing and detailing Thematic Action Plans. This has further strengthened the program's internal coherence and supported GEDSI mainstreaming. They are already being used to frame partner dialogues and have the value of being more focused on issues that run across levels of government so that both the government and the program can think about how to work at various levels. While provincial representatives were involved in discussions, further work is needed to fully socialise the TAPs internally.

Duplication and substitution of government capacity

Learning the lessons from KOMPAK reviews, SKALA needs to continue to be mindful of not becoming a capacity substitution mechanism for the core business of government. The skills, flexibility and operational support that working through SKALA offers our partners can lead to a preference for working through the program in areas where government budget, staff and institutional responsibility are clearly allocated.

To ensure that SKALA does not create dependencies on SKALA's support which is not sustainable beyond the lifetime of the program, SKALA is increasingly positioning itself as a partnership broker, working at scale. In coming work planning cycles, SKALA is focused on honing a strategy that builds capacity of individual stakeholders to better interact and collaborate for joint results. SKALA will also continue to support stakeholders in addressing systemic issues that hamper effective collaboration.

Section 6: Efficiency and Value for Money

SKALA's value for money

This section addresses Key Monitoring Question 4: How well are SKALA's human and financial resources being used?

To understand how well human and financial resources are being used, SKALA monitors the program value for money as it relates to program economy, efficiency and effectiveness. This section presents the monitoring data for economy and efficiency. Effectiveness (progress against intended outcomes based on budget spent and delivered outputs) is discussed in Section 2 and 3 with value for money assessments of this progress expected to be made at mid-term and final evaluations.

To make the best use of public funds, SKALA Operations team has instituted a range of **economy** measures focused on cost savings. This includes the use of competitive tenders. This semester SKALA conducted eight (8) competitive tendering processes (on contracts over $20,000 in value) and achieved a potential cost saving of $AUD38,198.

To further optimise SKALA's use of funds, SKALA monitors the **efficiency** with which the program can translate inputs (budget and staff time) into outputs. This includes monitoring performance against internal procurement targets, the gap between planned and actual quarterly budget execution, delivery of outputs from strategic partners and sub-grantees. This semester SKALA completed 96.60% of its procurement processes within the targeted timeframes. To further improve efficiency, SKALA has engaged two Technical Panels and six General Services Panels for faster and efficient procurement of services. A total of 100 purchase orders (worth approximately AUD1,300,000) were issued to these panel members. The program was able to expend 100% of the allocated activity budget to support the delivery of agreed outputs. SKALA team also managed the timely delivery of 100% of agreed outputs from strategic partners.[42]

To improve the effective translation of agreed outputs to outcomes, SKALA seeks every opportunity to improve ownership of SKALA outputs by GoI partners, including a commitment to co-finance activities. This semester a total of 145 (44%) of the 188 budgeted SKALA activities were co-financed by GoI partners across our three partner Ministries.

SKALA recognises that a governance program requires strong understanding of policy processes, national and provincial level politics and long-term relationships. As such SKALA has a deliberate strategy on localisation of leadership, with only 2% of SKALA permanent program staff being recruited internationally. In addition, all strategic partners and MERL Panel research members are Indonesian national organisations.

SKALA also monitors the **appropriateness** of its program expenditure, by tracking the levels of investment across programming areas and locations. This semester SKALA maintained an appropriate balance of programming to operational budget expenditure, with 32% of the reimbursable budget[43] spent on operations (including staff salaries) and 68% spent on activities. This ratio is reasonably consistent across all Provincial locations. This semester newer SKALA locations (e.g. Kaltara, Gorontalo and the new Provinces in Papua) still have a slightly higher, though decreasing, proportion of operational to activity costs. This is to be expected as the offices continue to transition from establishment to implementation and build trust, demand and efficient working relationships with the multiple levels of governance. Conversely, the long-standing locations (Aceh and NTB) experienced an increase in operational versus programming costs.

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[42] Currently, SKALA does not work through sub-grantees.
[43] Excluding the management fee

Figure 5: Budget expenditure in SKALA provinces

% Ratio of Budget Expenditure (Program and Operation) in SKALA provinces
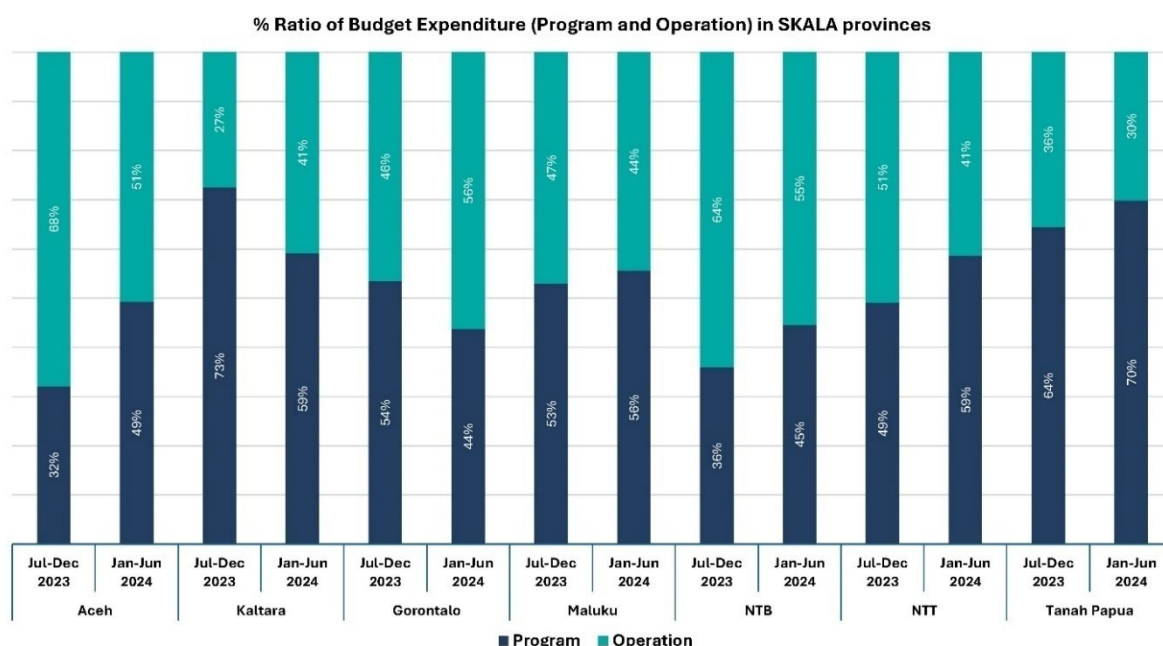
It is anticipated that costs will remain at this ratio of expenditure over its lifetime as SKALA's effectiveness as a program relates strongly to the strength and skills of the program's personnel. SKALA maximises the value of our strong team by utilising their networks and technical skills to deliver agreed government outputs. Often without requiring additional budget or expenditure. This semester 19 out of 278 (7%) outputs were delivered with SKALA human resources being the only input.

Table 8: SKALA portfolio expenditure by program area

SKALA program area	% of programmable portfolio budget[44]
% of total expenditure of EOPO1	42%
% of total expenditure of pilar EOPO2	32%
% of total expenditure of pilar EOPO3	5%
% of total expenditure of MERL	1%
% total expenditure of communications, public diplomacy and knowledge management	20%

The balance of portfolio programming costs this semester is shown in Table 1. This shows SKALA's expenditure in aid of delivering a national enabling environment is the program's largest activity cost (EOPO1), followed by spending in support of improved subnational MSS (EOPO2) and communications and public diplomacy. Expenditure on improved GEDSI participation (EOPO 3) is proportionally quite low. This is largely explained due to the high proportion of GEDSI activities delivered by SKALA staff versus the proportion of activities delivered by external TA in other program pillars. Additionally, expenditure related to GEDSI mainstreaming activities at national and subnational levels is mapped to these pillars rather than EOPO 3. SKALA is looking at systems to be able to better quantify the scale of the mainstreaming spending across Pillars. Given the importance of GEDSI participation to the

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[44] Programmable costs, excluding operations and staff

achievement of overall program outcomes, SKALA will monitor its proportional expenditure to ensure an appropriate level of investment.

As a percentage of operational costs, SKALA's investment in MERL was also reasonably low this semester, at 1% of total portfolio programming costs. As planning and quality functions are housed separately and research budgets were not expended this semester, it is likely that some programming expenses often associated with MERL are not fully represented in this figure. It also reflects the stage of implementation, in the initial stages of implementation monitoring efforts have been relatively simple, focusing largely on understanding program strategies and testable assumptions, and have all been conducted inhouse. However, as a large and complex program, overtime monitoring efforts will require more resources. SKALA will continue to monitor this level of MERL investment to ensure that it is adequate to produce desired standard of evidence by the end of Phase 1.

ANNEX 1 SKALA Thematic Action Plan Narrative

1. SKALA Program Logic and Thematic Areas

SKALA has three EOPOs:

- EOPO 1 - a better enabling environment for service delivery at the sub-national level (national level):
- EOPO 2 - better, more inclusive, sub-national service delivery (sub-national level) and;
- EOPO 3 - greater participation, representation and influence of women, people with disabilities and other vulnerable groups (sub-national level).

These three EOPOs are interconnected. At the sub-national level, improved and more inclusive service delivery requires the participation of the community, particularly those who may have so far been marginalised. Participation of communities is required to ensure continued delivery of high-quality basic services that meet the needs of the people they serve.

Meanwhile, national level policies and practices can either help or hinder service delivery at the sub-national level, so SKALA aims to ensure a more conducive policy environment supporting improvements to sub-national service delivery. Ideally, these sub-national improvements are communicated to and supported by the national government, influencing the national policy environment so that improvements can be sustained, and good practice can be shared and replicated.

SKALA is a national program, but the focus of delivery is at the sub-national level. The EOPOs are therefore deliberately broad to cater for the variety of conditions and initiatives in SKALA locations. When SKALA conducted problem analyses with governments at the sub-national level, issues identified could be grouped into four thematic areas:

1. Participation, representation and influence of women, people with disabilities and other vulnerable groups in government decision making (GEDSI)
2. Availability and use of data that support inclusive service delivery, including integrated data management (data for decision making)
3. Quality of regional spending on basic services (MSS)
4. Regional fiscal capacity (PFM)

These thematic areas are also a way of viewing the SKALA Program level Intermediate Outcomes:

Figure 6: SKALA's EOPOs, IOs and thematic areas
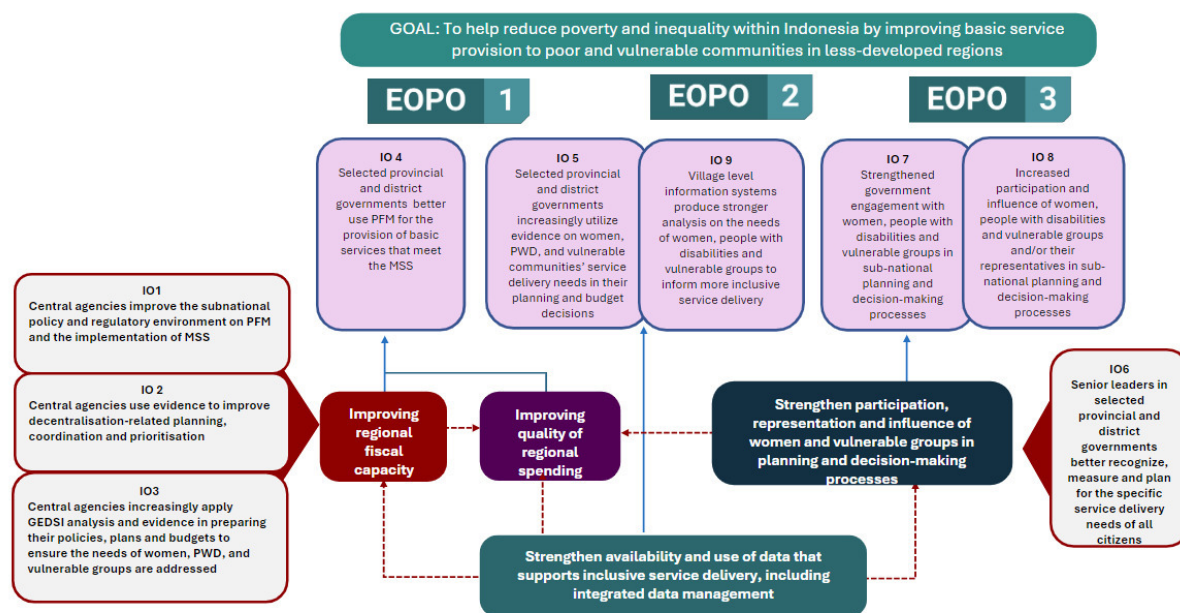
An enabling environment for improvements to fiscal capacity and quality spending, increased participation, representation and influence of vulnerable groups in decision making and better availability and utilisation of data, requires the national government to improve regulatory frameworks for public financial management and minimum service standards (IO1), use evidence in their own planning and coordination of decentralisation priorities (IO2), and use GEDSI data when developing regulations, planning and budgeting (IO3) to ensure the needs of women and vulnerable groups are being met.

At the subnational level, leaders in provinces and districts need to be more aware of the needs of their communities and have the capacity to measure and plan for inclusive service delivery (IO6).

If the activities under the four thematic areas are effectively delivered, they will contribute to achieving the remaining IOs. For instance, activities related to fiscal capacity and quality spending will result in provincial and district governments having greater public financial management capacity. They will also be better able to deliver basic services that meet minimum service standards (IO4).

Activities targeted at improving data availability, utilisation, management and integration will contribute to a range of activities across the other three thematic areas. Work in this thematic area will also directly result in regional data systems producing more accurate data and analysis on the needs of women and vulnerable groups (IO9) and greater use of this data by provincial and district governments for planning and budgeting for basic services (IO5).

Activities related to the participation, representation and influence of women and vulnerable groups in development processes will result in governments increasingly involving these groups in planning and decision-making (IO7). These groups will also be better represented (including through the data used by government) and have greater influence on the outcomes of planning and decision-making processes (IO8).

2. Thematic Actions Plans

Each of the four thematic areas are supported by Thematic Action Plans (TAPs) which provide the strategy and scope for SKALA's work:

- Strengthen participation, representation and influence of women and vulnerable groups in planning and decision-making processes
  - o TAP1: Participation, representation and influence of women and vulnerable groups in planning and decision-making processes
- Strengthen availability and use of data that supports inclusive service delivery, including integrated data management
  - o TAP2: Policy and institutionalisation of the Regional One Data policy (Satu Data Daerah)
  - o TAP3: Village Information Systems
  - o TAP4: Data management systems and integration
  - o TAP5: Data analysis and utilisation
- Improving quality of regional spending
  - o TAP6: Managing implementation of minimum service standards
  - o TAP7: Regional planning
  - o TAP8: Regional budgeting
  - o TAP9: Special Autonomy Funds
- Improving regional fiscal capacity
  - o TAP10: Local revenue
  - o TAP11: Regional Endowment Fund
  - o TAP12: Fiscal transfers

Note: *In the context of this document the term 'regional' is used to refer to provincial and/or district levels of government.*

Each TAP has its own mini logic that identifies outcomes, key activities and to outline the logical causal pathways that link activities to outcomes. This helps to define the scope of SKALA's work, support program performance by checking whether activities are on track, and identifies where SKALA's initial assumptions need to be revised and adapted.

Before explaining each of the TAPs, there are a few things to note. Firstly, not all provinces will implement all 12 TAPs. SKALA locations will select the TAPs that address the specific needs and context of that province. The unique context and characteristics of each province also affects the 'starting point' and what each province can be expected to achieve by the end of Phase 1. This document outlines the generic logic for each TAP and further information regarding selection of TAPs and specific outcomes can be found in the Provincial Action Plans.

Secondly, all TAPs require an enabling environment and SKALA will conduct activities that promote and support necessary enabling conditions. These activities will contribute to the central government playing its coordination, mentoring and oversight role to subnational governments. At the subnational level, SKALA activities will contribute to senior leaders promoting and committing to specific TAPs, and government units effectively engaging in required coordination, implementation and management.

Thematic Area: Participation and Representation

TAP 1: Strengthen Participation, Representation, and Influence of women and vulnerable groups in planning and decision-making processes.

Figure 7: TAP 1 - DIAGRAM
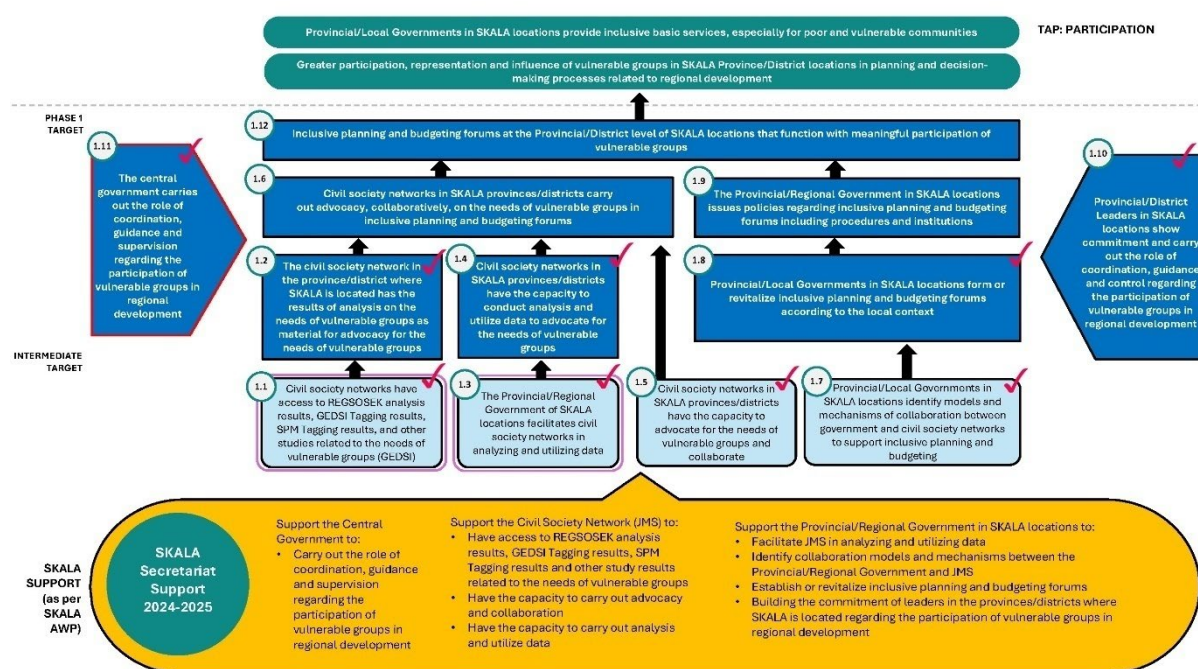
This thematic area seeks to address disparities in access to basic services. These disparities differ across regions; illiteracy rates are up to 92 per cent in the remote areas of Papua and stunting is as high as 42 per cent in some locations. Disparities are also identity-based; children with disabilities face challenges accessing basic education and women's participation in decision making is low across all levels of government. Some of the factors that contribute to these disparities include lack of awareness and capability of regional government units in designing and implementing effective measures for participation of marginalised groups, leading to a lack of genuine spaces for participation; multiple data collection methodologies which result in contested data; a lack of disaggregated data on vulnerable groups. Effective representation is also constrained by low awareness of rights to basic services and lack of community organising and advocacy capacity which limits community demand for participation.

To address this, the TAP under this thematic area seek to strengthen the ways in which government engages with women, people with disabilities and vulnerable groups in sub-national planning and decision-making processes (IO7) and increase the participation and influence of these groups and/or their representatives in planning and decision-making processes (IO8).

In order for the above changes to occur, central agencies need to apply improved GEDSI analysis to prepare policies, plans and budgets that meet the needs of women, people with disabilities and vulnerable groups (IO3). Senior leaders of sub-national governments must also better recognise, measure and plan for the service delivery needs of all citizens (IO6).

Under this Thematic Area there is one TAP, which is as follows:

This TAP will be implemented in six provinces: Aceh, NTB, NTT, North Kalimantan, Gorontalo, and Maluku.

This TAP has one outcome that is expected to be achieved by the end of Phase 1: Functioning inclusive planning and budgeting forums in SKALA locations, including the meaningful participation of vulnerable groups.

To achieve this outcome, SKALA will collaborate with three stakeholder groups. Firstly, central government engaged to provide appropriate support to ensure participation of vulnerable groups in subnational development. Secondly, SKALA will work with civil society networks to gain access to data, analyse it and use it in advocacy. Finally, SKALA will assist subnational governments to support civil society networks to access and analyse data, as well as establish decision-making forums and ensure government leaders are supportive.

To achieve this outcome, SKALA will implement the following **key activities**:

- Supporting <u>central government</u> to coordinate, mentor and oversee the participation of vulnerable groups in sub-national development
- Supporting <u>civil society networks</u> to (1) gain access to data related to the needs of vulnerable groups such as REGSOSEK data analysis, GEDSI and SPM tagging, (2) have the capacity to collaborate and conduct advocacy and (3) have the capacity to analyse and use data.
- Support the <u>sub-national government</u> in SKALA locations to: (1) facilitate civil society to analyse and use data (2) identify models and mechanisms for collaboration between government and civil society, (3) establish or re-establish inclusive planning and budgeting forums and (4) gain commitment from sub-national leaders regarding the participation of vulnerable groups in sub-national development.

The above activities will contribute to a well-informed civil society with the tools to advocate for the needs of women, people with disabilities, elderly, and other vulnerable groups. These will also seek to ensure more supportive local governments willing to create space and regulate for input from civil society to planning and budgeting processes.

To encourage and enable this to happen, SKALA activities will also ensure central government and subnational leaders understand the importance of civil society participation and their role in providing (where relevant) coordination, oversight and mentoring to ensure the meaningful participation of vulnerable groups in local decision-making forums.

There are **two pathways** from the above activities to achieving this outcome, these are as follows:

- Pathway 1 – If civil society networks have (1) access to relevant data on the needs of vulnerable groups and (2) the capacity to conduct collaborative advocacy related to these needs, and sub-national governments support them to analyse and use this data, then civil society networks will have greater capacity to analyse data and then use this analysis in their advocacy efforts. As a result, civil society networks will advocate, in a collaborative way, for their needs in inclusive planning and budgeting forums. This pathway is linked to and supported by the TAP on analysis and utilisation of data, where civil society has access to data and is supported by government to analyse and use this data.
- Pathway 2 – If sub-national governments identify effective models and mechanisms for collaboration between government and civil society to support inclusive planning and budgeting, then sub-national governments will establish or re-establish inclusive planning and budgeting forums in accordance with the local context. As a result, sub-national governments will approve policies institutionalising inclusive planning forums.

By December 2025, it is expected that SKALA will be able to demonstrate that, in SKALA locations:

- Engaged civil society networks have access to relevant data, the capacity to analyse and utilise data, as well as the capacity to conduct collaborative advocacy related to their needs.
- Sub-national governments have established or re-established inclusive planning and budgeting forums in accordance with the local context, have made commitments to and are playing their coordinating, mentoring and management role in the participation of vulnerable groups in subnational development.
- Central government plays a supportive role in coordinating mentoring and overseeing the participation of vulnerable groups in sub-national development processes.

Thematic Area: Strengthen Availability and Use of Data that Support Inclusive Service Delivery, including Integrated Data Management

This thematic area aims to tackle the juxtaposing issues of a multitude of competing data systems on the one hand and the lack of accurate, reliable data, and the ability to analyse integrated datasets. Governments at all levels have created systems and applications to meet their own specific data needs, but this has resulted in contested data, duplication and inefficiencies in data collection and data that cannot be aggregated, shared or used between levels of government or across ministries. There is a particular need for reliable disaggregated data that could help identify the needs of women, people with disabilities, elderly, and other vulnerable groups. This negatively impacts development planning and delivery of inclusive basic services. In addition, local governments often lack the capacity to analyse data, while under-served communities also lack the capacity to use data to advocate for their needs.

In response to this, SKALA has developed a series of TAPs that will contribute directly to sub-national governments increasingly using evidence about the needs of women, people with disabilities and vulnerable groups in planning and budgeting for service delivery (IO5) and village level information systems producing stronger analysis on the needs of these groups (IO9).

This thematic area on data is foundational, as it contributes to the achievement of each of the other three thematic areas. In order for required changes to occur, central agencies must use evidence to improve decentralisation-related planning, coordination and prioritisation (IO2) and needs to apply GEDSI analysis to prepare policies, plans and budgets that meet the needs of women, people with disabilities and vulnerable groups (IO3). Senior leaders of sub-national governments must also better recognise, measure and plan for the service delivery needs of all citizens (IO6). There are four TAPs under this thematic area, which are as follows:

TAP 2: Policy and institutionalization of the Regional One Data Policy (Satu Data Daerah)

Figure 8: TAP 2 - REGIONAL ONE DATA POLICY INSTITUTIONAL DESIGN
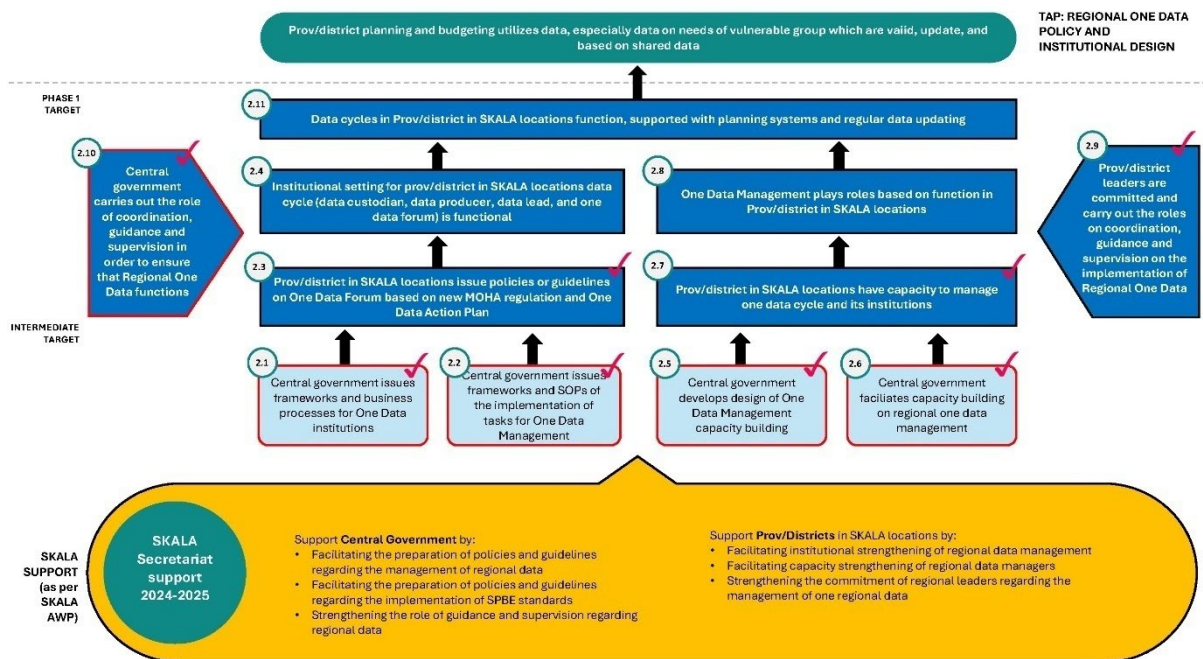
This TAP will be implemented in 11 provinces: Aceh, NTB, NTT, North Kalimantan, Gorontalo, Maluku, Papua, South Papua, West Papua, Southwest Papua, and Central Papua.

This TAP has one outcome that is expected to be achieved by the end of Phase 1 - a functioning subnational data cycle in SKALA locations, supported by regular planning and data updates.

To achieve this outcome, SKALA will implement activities targeted at two audiences. Firstly, supporting the central government to develop the frameworks, standards and capacity building processes needed to support subnational governments to establish and implement the One Data policy. The second set of activities are targeted at subnational governments, responding to the support from central government by developing their own local policies and attending training on One Data, as well as building commitment from subnational leaders.

To achieve these outcomes, SKALA will implement the following **key activities**:

- Support the central government to: (1) publish a clear framework authorising subnational governments to establish One Data Forums and the standards for management of the One Data policy, (2) design and facilitate capacity building for subnational governments on the One Data policy and (3) carry out the coordination, mentoring and oversight roles in relation to the One Data policy.
- Support sub-national governments to: (1) publish policy or guidance about the One Data Forum in accordance with national regulations, (2) attend trainings or workshops from the national government about the One Data policy and managing the data cycle, and (3) build commitment from sub-national government leaders related to the implementation of the One Data policy.

The above activities will result in subnational governments developing the local regulations, processes and skills to set up and manage a data management cycle which is aligned with the central government's One Data policy. The central government and subnational leaders will support this by

providing the leadership, coordination, mentoring and oversight to encourage and enable subnational governments to establish and implement the One Data policy in their areas.

There are **two interdependent pathways** from the above activities to achieving this outcome, as follows:

- Pathway 1 – If the central government publishes a framework authorising subnational governments to establish One Data Forums and the standards for management of the One Data policy, then subnational governments in SKALA locations will publish required local regulations or guidance about the One Data Forum in accordance with central government regulations and a One Data Action Plan. As a result, regional governments will have a functioning system for managing their data cycle.
- Pathway 2 – If the central government delivers capacity building for the management of One Data at the subnational level and has trained subnational governments in management of One Data, then subnational governments will have the capacity to manage One Data and cycle processes effectively. As a result, One Data managers at the subnational level will be able to fulfil their roles and functions.

By December 2025, it is expected that SKALA will be able to demonstrate that, in SKALA locations:

- Subnational governments will have published local regulations or guidance about the One Data Forum in accordance with central government regulations, have a One Data Action Plan, have the capacity to manage One Data and the One Data management cycle, and have made commitments to and are playing their coordinating, mentoring and management role in implementing the One Data policy.
- Central government effectively plays a role in coordinating mentoring and overseeing the functioning on the sub-national One Data policy.

TAP 3: Village Information Systems

Figure 8: TAP 3 - VILLAGE LEVEL INFORMATION SYSTEM
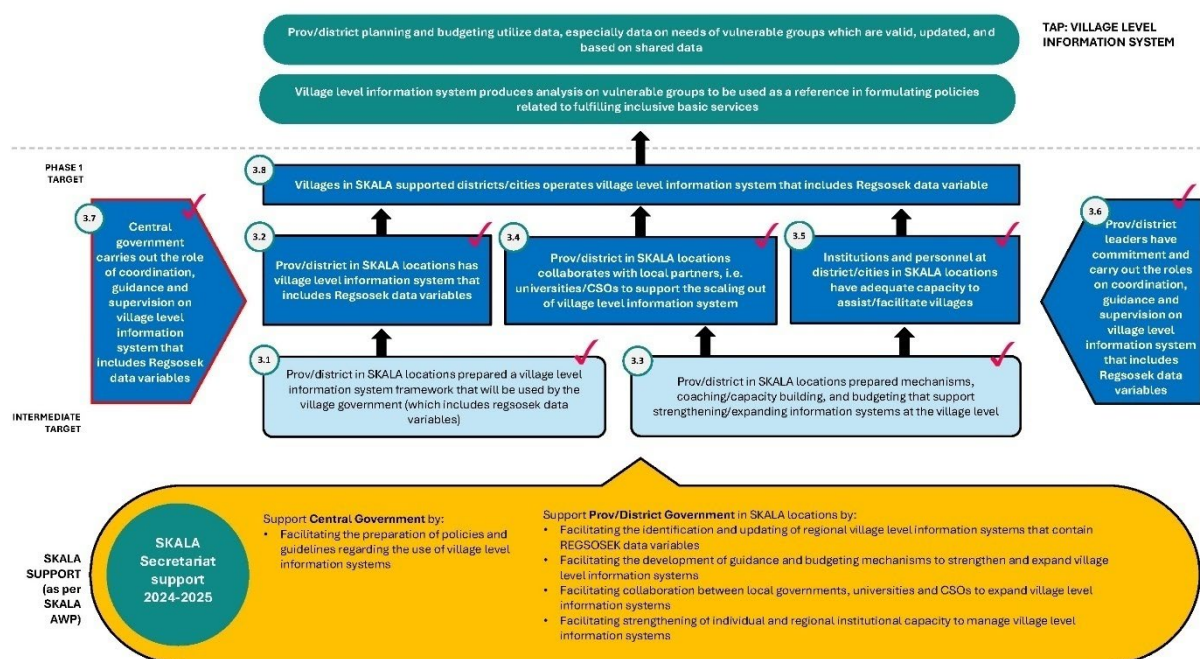
This TAP will be implemented in 11 provinces: Aceh, NTB, NTT, North Kalimantan, Gorontalo, Papua, South Papua, West Papua, Southwest Papua, Papua Tengah, and Papua Pegunungan.

This TAP has one outcome that is expected to be achieved by the end of Phase 1: Villages in SKALA locations operate village information systems that integrate variables from the REGSOSEK data. This is important as it will ensure that village data systems (long supported by previous DFAT investments) can feed into national systems supporting development planning and budgeting processes.

To achieve this outcome, SKALA will implement activities with the subnational government to develop the mechanisms, frameworks and build the human resources capacity to support integration of REGSOSEK variables into village information systems. SKALA will also encourage subnational governments to work with local partners (such as universities or CSOs) to promote expansion of village information systems and support central government to carry out their coordination, mentoring and oversight roles in relation to integrating REGSOSEK variables into village information systems.

To achieve this outcome, SKALA will implement the following **key activities**:

- Support the <u>central government</u> to carry out the coordination, mentoring and oversight role in relation to integrating REGSOSEK variables into village information systems.
- Support <u>sub-national governments</u> to: (1) Prepare a framework for village information systems to integrate REGSOSEK variables, (2) Prepare mechanisms, mentoring/capacity building and budget to support strengthening or expansion of village information systems (3) Collaborate with local partners (e.g. universities or CSOs) to promote the expansion of information systems at the village level (4) Build the capacity of the provincial/district government institution that manages village level information systems to provide sufficient support to villages and (5) build commitment from sub-national government leaders related to the integration of REGSOSEK variables into village information systems.

The above activities should lead to subnational governments working with local partners to promote the expansion of village level information systems and that villages are developing their data systems to incorporate REGSOSEK variables, with support from the subnational government. The central and subnational governments will also be encouraging this by coordinating, mentoring and overseeing these processes.

There are **three pathways** from the above activities to achieving this outcome, these are as follows:

- Pathway 1 – If subnational governments have prepared a framework for village information systems to integrate REGSOSEK variables, subnational governments in SKALA locations will then have information systems at the village level that are in alignment with REGSOSEK.
- Pathway 2 – If subnational governments have prepared mechanisms, mentoring/capacity building and budgets to support strengthening or expansion of village information systems, sub-national governments in SKALA locations will be able to collaborate with local partners to promote the expansion of village level information systems.
- Pathway 3 – If subnational governments have prepared mechanisms, mentoring/capacity building and budgets to support strengthening or expansion of village information systems, the regional government institutions managing village level information systems will have the capacity to provide sufficient support to villages.

By December 2025, it is expected that SKALA will be able to demonstrate that, in SKALA locations:

- Subnational governments will have information systems at the village level that are in alignment with REGSOSEK and will be collaborating with local partners to promote the expansion and use of village level information systems. In addition, the institutions that manage village level information systems are providing sufficient support to villages and have

made commitments to and are playing their coordinating, mentoring and management role related to information systems at the village level that integrate REGSOSEK variables.

- Central government is playing a coordinating, mentoring and overseeing role in the integration of REGSOSEK variables into village level information systems.

TAP 4: Data management systems and integration

Figure 9: TAP 4 - INTEGRATION OF DATA MANAGEMENT SYSTEMS
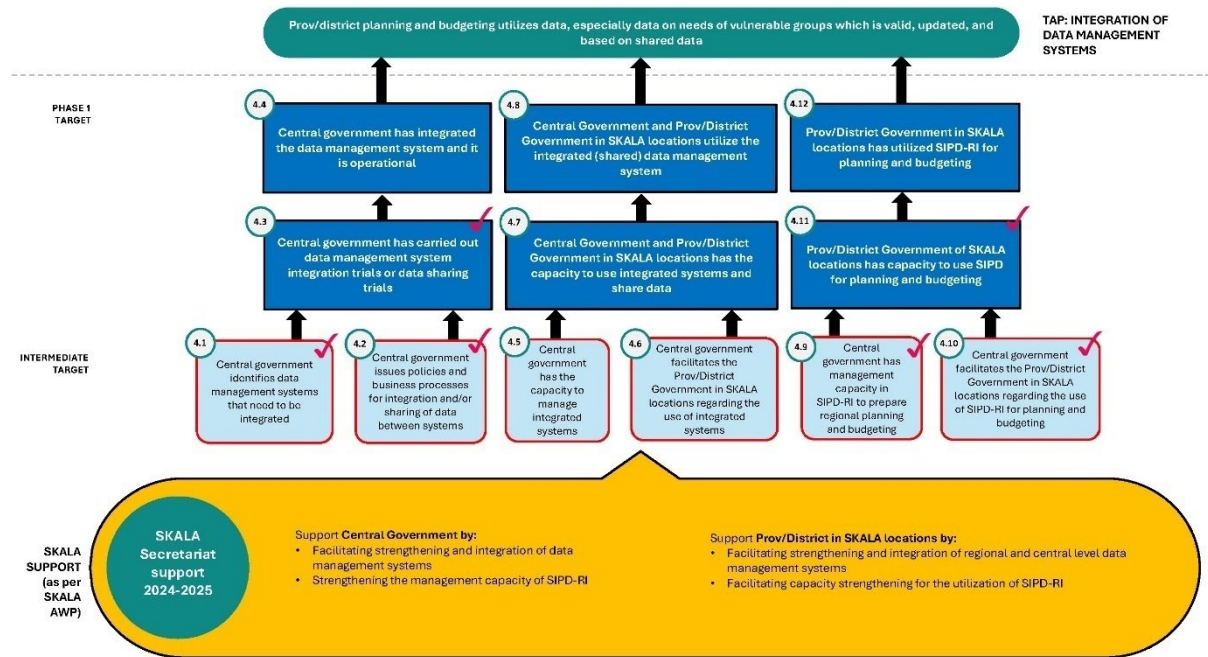
This TAP will be implemented in 10 provinces: Aceh, NTB, NTT, North Kalimantan, Gorontalo, Maluku, Papua, South Papua, West Papua and Southwest Papua.

This TAP has three outcomes that are expected to be achieved by the end of SKALA Phase 1:

- Outcome 1 – Operational and integrated data management systems at the central level.
- Outcome 2 – Governments at the central and subnational level (in SKALA locations) are utilising integrated data management systems.
- Outcome 3 – Subnational governments in SKALA locations are using *Sistem Informasi Pemerintahan Daerah - Republik Indonesia* (Government Planning Information System, SIPD-RI) for planning and budgeting.

To achieve these outcomes, SKALA will support the central government to decide on which data systems need to be integrated and draw up regulations and processes for system integration. SKALA will also support capacity building activities for central government stakeholders to train subnational governments to use SIPD-RI for subnational planning and budgeting. SIPD-RI is the local government information system established by the Ministry of Home Affairs. It is an online system integrating planning, budgeting implementation and financial reporting of local governments. This includes integration of long-term, medium-term and annual planning cycles. To achieve these outcomes, SKALA will implement the following **key activities**:

- Support the <u>central government</u> to: (1) identify and agree on specific data management systems that need to be integrated and ensure they are compatible for integration, (2) draw up regulations and processes for integration and/or system inter-operability, (3) conduct a trial of the system (4) strengthen the capacity of SIPD-RI management to conduct subnational planning and budgeting, and (5) facilitate subnational governments to use SIPD-RI for planning and budgeting.
- Support the <u>subnational government</u> to obtain technical support from the central government to use SIPD-RI for planning and budgeting.

These activities will help to ensure that central government has established and trialled the systems and their compatibility. They will also result in the central government training subnational governments to use these systems, including SIPD-RI for planning and budgeting.

There are **three pathways** to achieve these outcomes, which are as follows:

- Pathway 1 – If the central government identifies the data management systems that need to be integrated, and progresses regulations and processes for integration, trialling of this system will need to be undertaken.
- Pathway 2 – If the central government has the capacity to manage the integrated systems and facilitates subnational governments to use the integrated systems, then as a result, central and subnational governments will jointly have the capacity to use the same integrated systems which leads to more effective and efficient development processes.
- Pathway 3 – If the central government has the capacity to manage SIPD-RI to draw up subnational planning and budgeting and they use this to facilitate subnational governments to effectively utilise SIPD-RI for local planning and budgeting, then as a result, subnational governments will have the capacity to use SIPD for planning and budgeting.

By December 2025, it is expected that SKALA will be able to demonstrate that, in SKALA locations:

- Sub-national governments have the capacity to use SIPD-RI for planning and budgeting
- The central government has effectively trialled the integrated data management system and has clear inputs on what needs to be strengthened/improved.

TAP 5: Data analysis and utilisation

Figure 10: TAP 5 - DATA AND ANALYSIS UTILIZATION

Prov/district planning and budgeting utilizes data, especially data on needs of vulnerable groups which is valid, update, and based on shared data

TAP: DATA AND ANALYSIS UTILIZATION

PHASE 1 TARGET

5.5 Prov/District Government of SKALA locations produce regular data-based analysis that meets regional planning needs (Renaksi SPM, etc.), based on analytical tools (eg SEPAKAT)

5.10 Central Government uses the results of regional (micro) data-based analysis in formulating policies and programs for the provision of inclusive basic services

5.4 Planning apparatus in the Prov/District where SKALA is located has the capacity to carry out data analysis for the needs of fulfilling the SPM and for the needs of preparing regional planning documents

5.9 Central government, Prov/District Government, and villages/sub-districts utilize the same analytical tools (eg SEPAKAT)

INTERMEDIATE TARGET

5.1 Central Government facilitates strengthening the capacity of regional planning officials to conduct needs analysis for fulfilling SPM and to prepare regional planning documents

5.2 Micro, macro and sector data analysis frameworks are available at the central and in the regions as input for regional planning including the SPM analysis menu in analysis tools (eg SEPAKAT, SIPD Hub, regional data portal)

5.3 Prov/District Governments in SKALA locations have information about priority data types and their analysis for preparing SPM-based planning

5.6 Central government has the capacity to facilitate provincial/regional governments to analyze and utilize disaggregated micro data (eg SEPAKAT)

5.7 Central government has master trainers in the analysis and utilization of disaggregated micro data (eg SEPAKAT)

5.8 Prov/District Governments in SKALA locations, including villages/wards, have the capacity to carry out analysis and utilize disaggregated micro data (eg SEPAKAT)

SKALA SUPPORT (as per SKALA AWP)

SKALA Secretariat support 2024-2025

Support **Central Government** by:
- Development of a micro, macro and sector data analysis framework including analysis of the need to fulfill SPM for regional planning
- Strengthening the role of coaching related to disaggregated micro data analysis for analyzing needs for fulfilling SPM and regional planning
- Facilitating disaggregated micro data updating

Support **Prov/District Government in SKALA locations** by:
- Facilitating the development of micro, macro and sector data analysis frameworks for analyzing needs for fulfilling SPM and regional planning
- Facilitating capacity strengthening related to disaggregated micro data analysis for analyzing needs for fulfilling SPM and regional planning

This TAP will be implemented in 10 provinces: Aceh, NTB, NTT, North Kalimantan, Gorontalo, Maluku, Papua, South Papua, West Papua and Southwest Papua.

This TAP has two outcomes that are expected to be achieved by the end of SKALA Phase 1:

- Outcome 1 – Subnational governments in SKALA locations use analytic tools (for example SEPAKAT) to produce regular data analysis in alignment with subnational planning needs (Such as the MSS action plan - *Renaksi SPM*)
- Outcome 2 – Central government utilises subnational data analysis when developing regulations and programs related to inclusive basic services.

To achieve these outcomes, SKALA will support the central government to build its capacity to assist subnational governments in assessing fulfilment of minimum service standards and utilise data for planning and budgeting. Meanwhile, SKALA will work with subnational governments to obtain support and better use evidence in the planning and budgeting for basic services.

To achieve these outcomes, SKALA will implement the following **key activities**:

- Support <u>central government</u> to: (1) facilitate subnational planning officers to conduct analysis on fulfillment of minimum service standards for basic services, (2) Develop frameworks for analysing sectoral, micro and macro data as input for subnational planning and budgeting, including a minimum service standards analysis menu in the analytical tool (e.g. SEPAKAT) (3) increase the capacity of central government to facilitate utilisation of disaggregated micro data analysis, (4) establish a cohort of Master Trainers for utilisation of disaggregated micro data analysis, and (5) facilitate subnational governments (down to village level) to increase their capacity to utilise disaggregated micro data analysis.

- Support <u>subnational governments</u> in SKALA locations to: (1) Obtain technical support from the central government, particularly for planning officers at the province and district level, related to data analysis on the fulfilment of minimum service standards and development of subnational planning documents, (2) develop frameworks for analysis of sectoral, micro and macro data as input for subnational planning, including a minimum service standards analysis menu in the analytical tool (e.g. *Portal data daerah*), and (3) identify required information on priority data and analysis for planning to fulfil of minimum service standards.

The above activities will contribute to subnational governments' ability to use central government data analytic tools to conduct data analysis on the fulfilment of minimum service standards, enabling them to plan and budget accordingly.

There are **two pathways** to achieve these outcomes, which are as follows:

- Pathway 1 – If central government 1) facilitates the capacity building of subnational planning officers to analyse the fulfilment of minimum service standards 2) supports development of subnational planning documents and 3) provides access to frameworks for analysis of sectoral, micro and macro data at national and subnational level, including a minimum service standard analysis menu in the analytical tools (e.g. SEPAKAT, SIPD Hub, Portal data daerah), and if subnational governments in SKALA locations have information about priority data and analysis for planning to fulfil minimum service standards, then subnational planning officers in SKALA locations will have the capacity to conduct data analysis on the fulfilment of minimum service standards for improved accountability and for development of subnational planning documents. This pathway contributes to two other TAPs, by improving civil society's access to information on the needs of vulnerable groups (TAP on Participation, Representation, and Influence of women and vulnerable groups in planning and decision-making processes), and in providing the evidence to develop targets for minimum service standards (TAP on implementation of minimum service standards).
- Pathway 2 – If central government has the capacity to facilitate subnational governments to analyse and utilise disaggregated micro data, and has Master Trainers able to be mobilised to build subnational government capacity to analyse and use disaggregated micro data, then central and subnational governments will be able to utilise the same data analytics tools (e.g. SEPAKAT) resulting in aligned planning and budgeting.
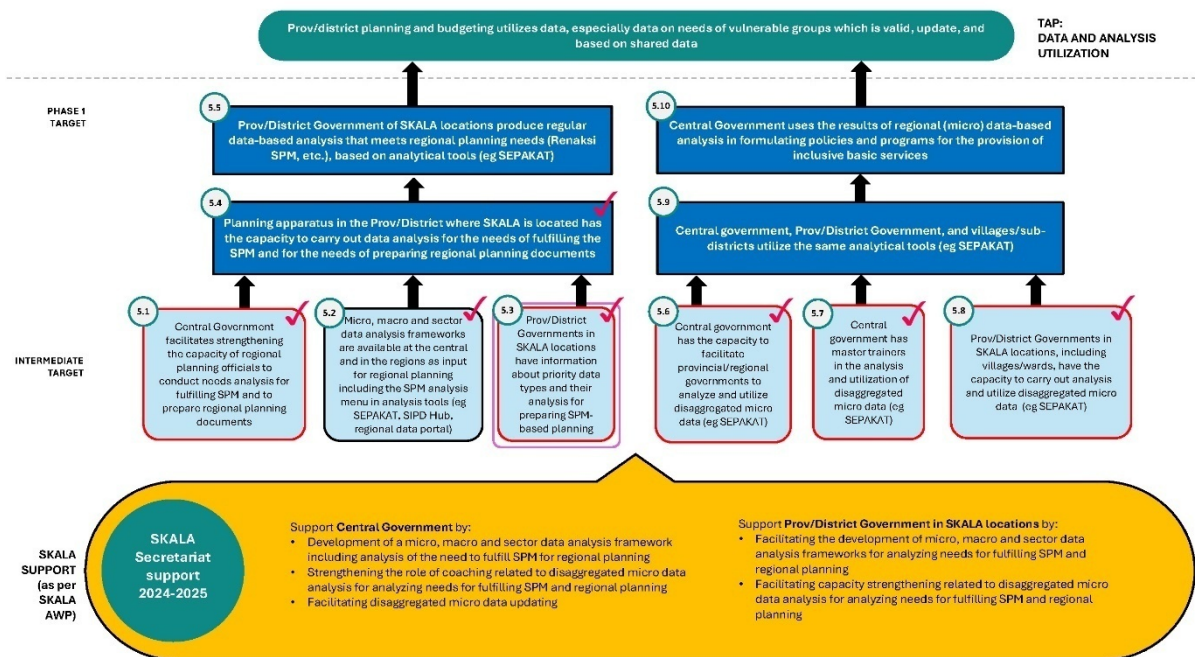
By December 2025, it is expected that SKALA will be able to demonstrate that, in SKALA locations:

- Sub-national planning officers have the capacity to conduct data analysis on the fulfilment of minimum service standards and for development of subnational planning documents.
- The central government has the capacity to facilitate subnational governments to analyse and utilise disaggregated micro data, including through a cohort of qualified Master Trainers.
- Subnational governments have the capacity to analyse and use disaggregated micro data.

Thematic Area: Improving Quality of Regional Spending based on Minimum Service Standards

This thematic area focuses on the confusion and complexities of planning and budgeting for minimum services standards linked to GEDSI, the lack of demand (particularly in lagging regions) for improved services and allocation of OTSUS funds for basic services. At the regional level there remains confusion about what must be applied and for whom when developing MSS action plans. This is compounded by complex national frameworks that make drafting regional MSS regulations difficult. In general, there is poor capacity in regional governments to conduct evidence-based budget analysis and weak

facilitation or technical assistance from central or higher levels of government in developing MSS and budgeting documents. Additionally, there are OTSUS specific challenges including programming targeting indigenous communities, plus new provinces that have limited human resources and capacity.

To address these issues, SKALA developed this thematic area to contribute directly to improved subnational spending for basic services that meet minimum services standards (IO4). In order for this to occur, central agencies must improve the subnational policy and regulatory environment for subnational spending and the implementation of minimum service standards (IO1), use evidence to improve decentralisation-related planning, coordination and prioritisation (IO2) and apply GEDSI analysis to prepare policies, plans and budgets that meet the needs of women, people with disabilities and vulnerable groups (IO3). In addition, senior leaders of sub-national governments must better recognise, measure and plan for the service delivery needs of all citizens (IO6). There are four TAPs under this thematic area, which are as follows:

TAP 6: Managing implementation of minimum service standards

Figure 11: TAP 6 - MSS IMPLEMENTATION
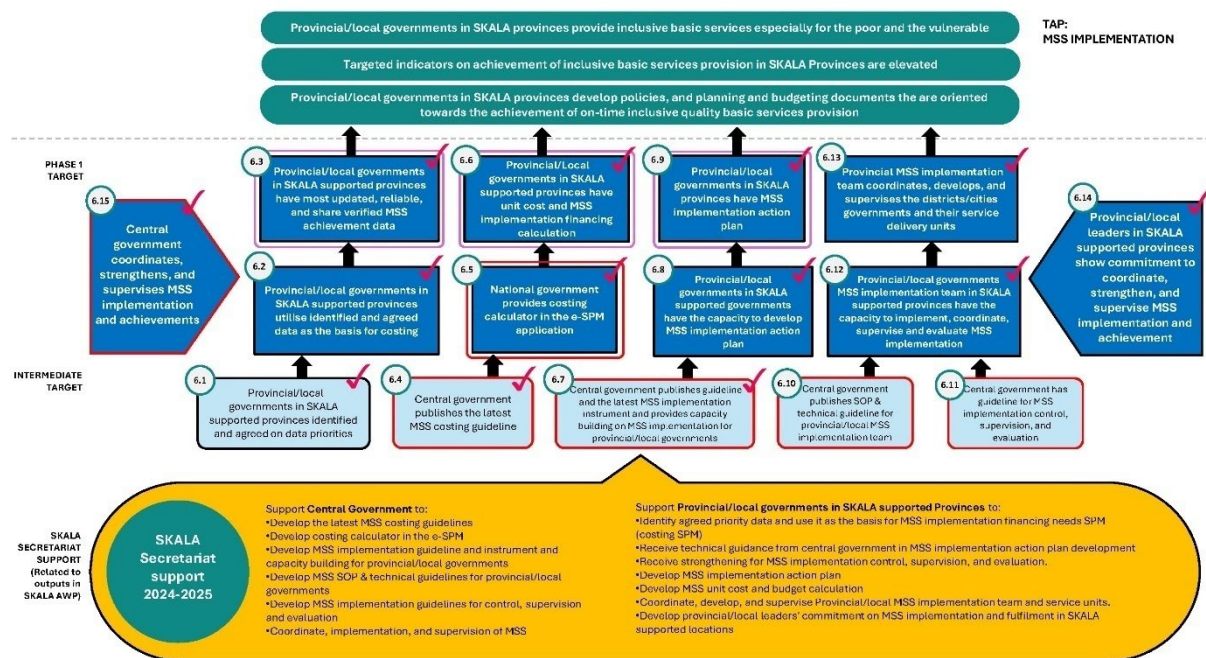
This TAP will be implemented in 10 provinces: Aceh, NTB, NTT, North Kalimantan, Gorontalo, Maluku, Papua, South Papua, West Papua and Southwest Papua.

This TAP has four outcomes that are expected to be achieved by the end of SKALA Phase 1:

- Outcome 1 – Subnational governments in SKALA locations have up-to-date, reliable and verified data on fulfilment of minimum service standards
- Outcome 2 – Subnational governments in SKALA locations have unit costs and calculations for fulfilment of minimum service standards

- Outcome 3 – Subnational governments in SKALA locations have action plans for implementing minimum service standards
- Outcome 4 – Subnational minimum service standard implementation teams are carrying out their coordination, mentoring and oversight roles supporting district/city governments and service units.

To achieve these outcomes, SKALA will support the central government to develop guidance and tools to support subnational governments to fulfil minimum service standards, including costing guides, costing calculators and technical instructions. Meanwhile SKALA will also work with subnational governments to identify and decide the data to be used for minimum service standards costing, develop an action plan and budget for implementing minimum service standards (with support from central government) and use the tools and guidance central government has prepared and then carry out the subnational implementation team's coordination, mentoring and oversight role to districts, cities and service units.

To achieve these outcomes, SKALA will implement the following **key activities**:

- Support <u>central government</u> to (1) draw up a costing guide for current minimum service standards, (2) develop a costing calculator for e-SPM, (3) compile tools and guidance for implementing minimum service standards and relevant capacity building for subnational governments, (4) draw up standard operating procedures and technical instructions for the subnational minimum service standards implementation teams, (5) develop guidance for management, oversight and evaluation of the implementation of minimum service standards, and (6) carry out their coordination, mentoring and oversight role in relation to the implementation and fulfilment of minimum service standards.
- Support <u>subnational governments</u> in SKALA locations to (1) identify and decide on priority data to be used for costing implementation of minimum service standards (2) obtain technical support from central government for the development of an action plan to implement minimum service standards, (3) obtain capacity building for the implementation team from the central government to implement, manage, oversee and evaluate the implementation of minimum service standards, (4) develop an action plan for the implementation of minimum service standards, (5) develop unit costs and calculate budget for implementation of minimum service standards, (6) carry out the implementation team's coordinating, mentoring and oversight role to districts/cities and service units and (7) build commitment from subnational leaders for the fulfilment and implementation of minimum service standards.

As a result of these activities, subnational governments will understand the gaps in minimum service standards and will use priority data, the central government's costing calculator, tools and guidance to develop a budget and action plan, to ensure fulfilment of minimum service standards. SKALA activities will also promote the central and subnational government to play their coordination, mentoring and oversight roles to encourage implementation and fulfilment of minimum services standards.

There are **four pathways** to achieve these outcomes, which are as follows:

- Pathway 1 – If subnational government identify and agree on the priority data required, then as a result, subnational governments will use this data as the basis for costing.
- Pathway 2 – If central governments publish up to date minimum service standard costing guidance and provide a costing calculator in the e-SPM, then as a result subnational government will have a unit cost and the cost estimation for the implementation of minimum service standards. This pathway contributes to the TAP on regional planning, where the cost estimations will be used as a key reference in developing local government budget policy.
- Pathway 3 - If central government publish tools and guidance for the implementation of up-to-date minimum service standards and provide capacity building to subnational governments, then as a result subnational governments will have the capacity to develop an

action plan for the implementation of minimum service standards. This pathway also contributes to the TAP on regional planning whereby the action plan will be used as input in the development of regional planning documents.

- Pathway 4 - If central government publishes standard operating procedures and technical instructions for the subnational minimum service standards implementation teams and provides guidance for the management, oversight and evaluation of minimum service standards implementation, then as a result, the subnational minimum service standards implementation teams will have the capacity to implement, manage, oversee and evaluate the implementation of minimum service standards.

By December 2025, it is expected that SKALA will be able to demonstrate that, in SKALA locations all four outcomes have been achieved.

TAP 7: Regional Planning

Figure 12: TAP 7 - SUB-NATIONAL PLANNING
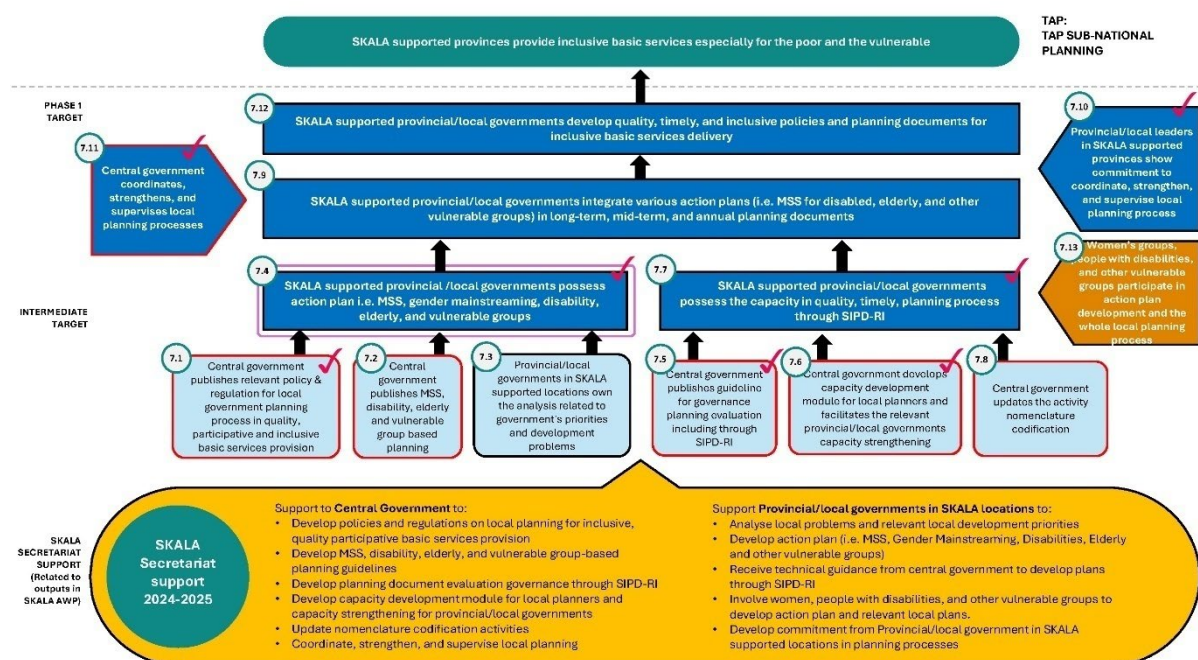
This TAP will be implemented in 10 provinces: Aceh, NTB, NTT, North Kalimantan, Gorontalo, Maluku, Papua, South Papua, West Papua and Southwest Papua.

This TAP has one outcome that is expected to be achieved by the end of SKALA Phase 1: Subnational governments in SKALA locations develop quality regulations and planning documents in a timely manner, focused on implementation and fulfilment of inclusive basic services.

To achieve this outcome, SKALA will support central government to develop regulations, policies, guidance and training that enables subnational planning and delivery of basic services that are inclusive and meet the needs of people with disabilities, the elderly and other vulnerable groups. This includes guidance on how to evaluate planning documents in SIPD-RI, updating activity nomenclature and carrying out their coordinating, mentoring and oversight roles. At the subnational level, SKALA will support subnational governments to conduct problem analysis to identify planning priorities, develop action plans and request support from central government to use SIPD-RI in planning

processes. SKALA will also encourage and facilitate subnational governments to involve women, people with disabilities and other vulnerable groups in planning processes.

To achieve this outcome, SKALA will implement the following **key activities**:

- Support <u>central government</u> to (1) develop regulations and policies that support quality and participatory subnational planning for delivery of inclusive basic services, (2) develop guidance for minimum service standards based on fulfilment of the needs of people with disabilities, the elderly and other vulnerable groups, (3) develop guidance on how to evaluate planning documents in SIPD-RI, (4) develop a capacity building module for subnational planning, (5) update codification of activity nomenclature and (6) carry out their coordinating, mentoring and oversight role related to subnational planning.
- Support <u>subnational governments</u> in SKALA locations to: (1) conduct problem analysis to identify subnational development priorities (2) develop action plans on topics such as, minimum service standards, gender mainstreaming, people with disabilities, the elderly and other vulnerable groups, (3) obtain technical support from central government to develop planning using SIPD-RI, (4) involve women, people with disabilities and other vulnerable groups in planning processes and (5) build commitment from subnational leaders in SKALA locations for subnational planning.

These activities will result in subnational governments producing action plans that are based on an analysis of the problems and that aim to deliver basic services that meet minimum service standards and the needs of women, people with disabilities, the elderly and other vulnerable groups. These action plans will be integrated into the subnational governments long term, medium term and annual planning documents. With central government support, subnational governments will also be able to use SIPD-RI to ensure timely and quality planning. To support this, central and subnational governments will provide coordination, mentoring and oversight to ensure that inclusive, subnational planning is realised.

There are **two pathways** to achieve the outcomes, these are as follows:

- Pathway 1 – If central government produces subnational planning policies and regulations about provision of inclusive, quality and participatory basic services and guidance on planning based on minimum service standards, the needs of women, people with disabilities, the elderly and other vulnerable groups, and the subnational government conducts problem analysis to identify subnational development priorities, then subnational governments will develop strong action plans. As a result, subnational governments in SKALA locations will integrate these action plans into their long term, medium term and annual planning documents.
- Pathway 2 – If central government publishes guidance on how to evaluate planning documents through SIPD-RI, develops a capacity building module for subnational planning and updates codification of activity nomenclature, then subnational governments will have the capacity to conduct quality, and timely planning using SIPD-RI. As a result, subnational governments will integrate these action plans into their long term, medium term and annual planning documents.

By December 2025, it is expected that SKALA will be able to demonstrate that, in SKALA locations:

- Central government is playing its coordinating, mentoring and oversight role related to subnational planning
- Subnational governments have action plans, the capacity to conduct quality and timely planning using SIPD-RI and have made commitments to and are playing their coordinating, mentoring and management role related to subnational planning

- Women, people with disabilities and other vulnerable groups are participating in subnational planning processes.

TAP 8: Regional budgeting

Figure 13: TAP 8 - LOCAL BUDGETING
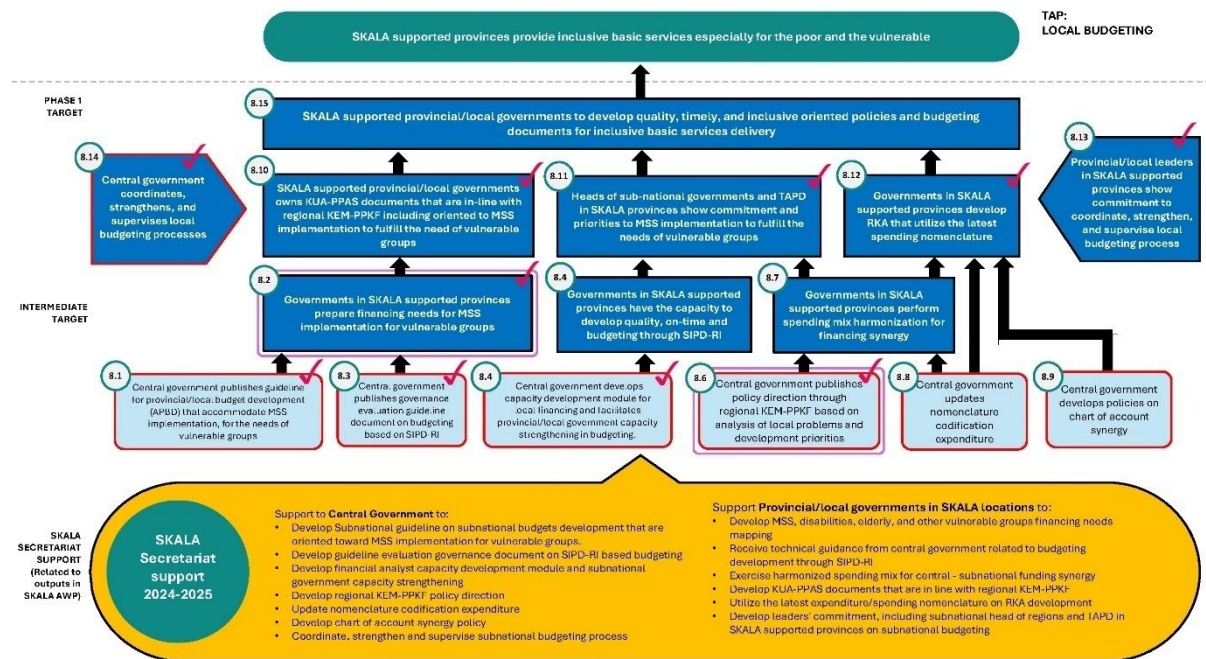
This TAP will be implemented in 12 provinces: Aceh, NTB, NTT, North Kalimantan, Gorontalo, Maluku, Papua, South Papua, West Papua, Southwest Papua, Papua Tengah, and Papua Pegunungan.

This TAP has one outcome that is expected to be achieved by the end of SKALA Phase 1: subnational governments in SKALA locations develop quality, timely regulations and budgeting documents focused on implementation and fulfilment of inclusive basic services.

To achieve this outcome, SKALA will support central government to develop guidance and training that enables budgeting of basic services that are inclusive and meet the needs of people with disabilities, the elderly and other vulnerable groups. This includes guidance on how to evaluate budgeting documents in SIPD-RI, updating codification of budget nomenclature and carrying out their coordinating, mentoring and oversight roles. At the subnational level, SKALA will support subnational governments to map their budgeting needs to fulfil minimum service standards and request support from central government to use SIPD-RI to develop their budgets. SKALA will also encourage and facilitate subnational governments to develop regulations for subnational budget allocations (KUA-PPAS) that are in alignment with regional KEM-PPKF and use the latest budget nomenclature.

To achieve these outcomes, SKALA will implement the following **key activities**:

- Support <u>central government</u> to (1) develop guidance on preparing subnational budgets that focus on implementation and fulfilment of minimum service standards, the needs of people with disabilities, the elderly and other vulnerable groups, (2) develop guidance on evaluating budget documents using SIPD-RI, (3) develop capacity building modules for subnational budget analysis, (4) develop a policy directive for subnational macroeconomic policy principles (KEM PPKF), (5) update codification of required budget nomenclature, (6) develop policy

regarding standard chart of accounts and (7) carry out their coordinating, mentoring and oversight role related to subnational budgeting.

- Support <u>subnational government</u> in SKALA locations to (1) prepare mapping of budgeting needs for implementation and fulfilment of minimum service standards, the needs of people with disability, the elderly and other vulnerable groups (2) obtain technical support from central government to develop budgeting using SIPD-RI, (3) consider central government spending allocations when developing budgets to improve budget efficiency, (4) develop regulations for subnational budget allocations (KUA-PPAS) that are aligned with regional KEM PPKF, (5) use latest budget nomenclature in development of workplans and budgets and (6) build commitment from subnational leaders and budgeting team in SKALA locations for subnational budgeting.

The above activities mean that subnational governments will be equipped with the guidance, skills and tools (specifically SIPD-RI) they need to develop budgets for basic services that are based on needs mapping and meet minimum service standards, including serving the needs of people with disabilities, the elderly and other vulnerable groups. This will ensure budgets are aligned with KEM PPKF, are developed using SIPD-RI and utilise the latest budgeting nomenclature from central government. This will be supported by central and subnational governments playing their coordination, mentoring and oversight roles in relation to budgeting.

There are **three pathways** to achieve the outcomes, these are as follows:

- Pathway 1 – If central government publishes guidance on preparing subnational budgets that focus on implementation and fulfilment of minimum service standards, the needs of people with disabilities, the elderly and other vulnerable groups, and evaluates budget documents using SIPD-RI, then subnational governments will be able to map budgeting needs for implementation and fulfilment of minimum service standards. As a result, subnational governments in SKALA locations will have subnational budget allocations that are aligned with KEM-PPKF and are focused on implementation and fulfilment of minimum service standards and the needs of people with disabilities, the elderly and other vulnerable groups.

- Pathway 2 – If central government has a capacity building module for subnational budget analysis, and applies these modules, then subnational governments in SKALA locations will have the capacity to develop quality and timely budgeting using SIPD-RI. In addition, if central government has a policy direction for subnational macroeconomic policy principles (KEM PPKF) based on subnational problem analysis and priorities, then subnational governments will consider central government spending allocations when developing their regional budgets to make them more efficient. As a result of these two conditions, subnational leaders and budgeting teams in SKALA locations will demonstrate commitment to and prioritisation of implementation and fulfilment of minimum service standards, the needs of people with disabilities, the elderly and other vulnerable groups.

- Pathway 3 – If central government provides a policy directive for subnational macroeconomic policy principles (KEM PPKF) based on subnational problem analysis and priorities, updates codification of subnational budget nomenclature and develops policy for a standard chart of accounts, then subnational governments in SKALA locations will be able to consider central government spending allocations when developing their regional budget to ensure budget efficiency. As a result, subnational governments in SKALA locations will develop workplans and budgets that use updated budgeting nomenclature.

By December 2025, it is expected that SKALA will be able to demonstrate that, in SKALA locations:

- Central government is playing its coordinating, mentoring and oversight role related to subnational budgeting
- Subnational governments have developed workplans and budgets that use updated budgeting nomenclature and have subnational budget allocations that are aligned with KEM-PPKF and

are focused on implementation and fulfilment of minimum service standards, the needs of people with disabilities, the elderly and other vulnerable groups.

- The heads of subnational governments and budgeting teams have demonstrated commitment to and are prioritising implementation and fulfilment of minimum service standards to meet the needs of people with disabilities, the elderly and other vulnerable groups.
- Subnational leaders are playing their coordinating, mentoring and management role related to subnational budgeting.

TAP 9: Special Autonomy Funds

Figure 14: TAP 9 - OTSUS PLANNING AND BUDGETING
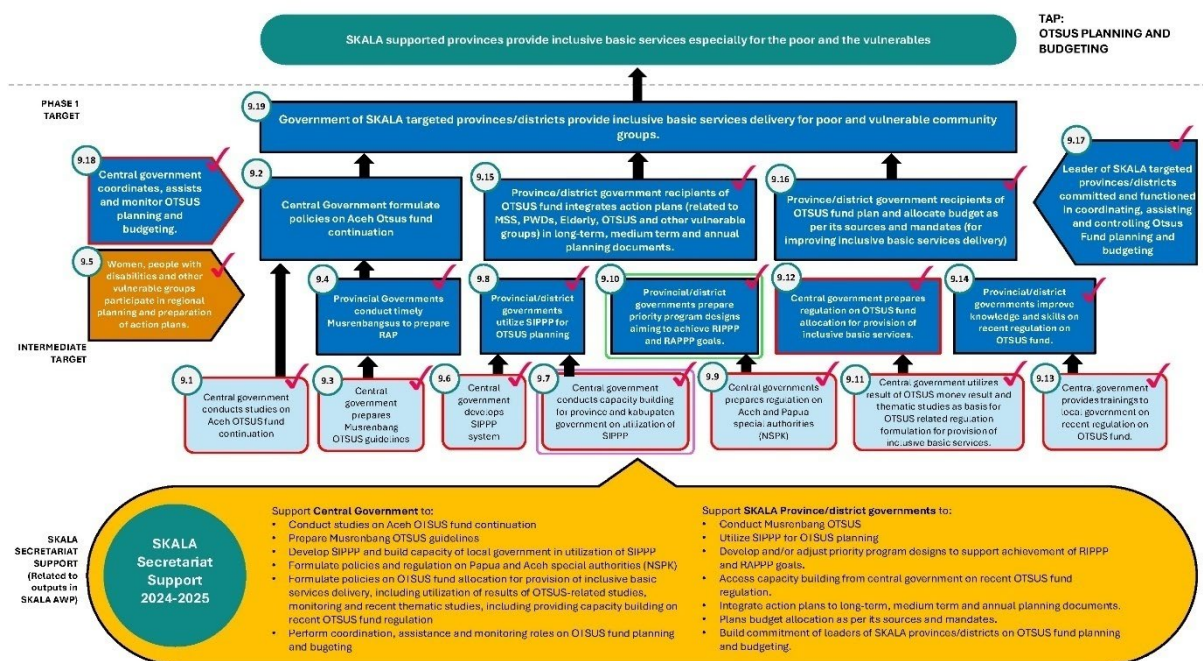
This TAP will be implemented in seven provinces: Aceh, Papua, South Papua, West Papua, Southwest Papua, Papua Tengah and Papua Pegunungan.

This TAP has one outcome that is expected to be achieved by the end of SKALA Phase 1: Subnational governments that receive special autonomy funds (OTSUS) develop regulations, planning and budgeting documents that focus on implementation and fulfilment of timely, quality, context appropriate and inclusive basic services.

To achieve this outcome, SKALA will work with central government to research the continuation of OTSUS for Aceh, develop guidance, tools and regulations for utilisation of OTSUS funds. This includes fulfilment of inclusive basic services and provision of technical assistance to subnational governments on the latest OTSUS policy. SKALA will simultaneously work with subnational governments to use the tools and follow central government guidance (including RIPPP and RAPPP) in OTSUS planning and budgeting, ensuring integration of OTSUS action plans into long term, medium term and annual planning documents.

To achieve this outcome, SKALA will implement the following key activities:

- Support the <u>central government</u> to (1) conduct research on the sustainability of OTSUS for Aceh, (2) develop guidance for holding OTSUS development planning forums, (3) develop the

SIPPP application and relevant capacity building activities, (4) develop policy on authority regulations for OTSUS in Aceh and Papua (NSPK), (5) develop regulations about OTSUS fund allocations for the fulfilment of inclusive basic services, including the utilisation of research on OTSUS, plus providing technical assistance on the latest OTSUS policy and (6) carry out their coordination, mentoring and oversight role related to OTSUS planning and budgeting.

- Support <u>subnational governments</u> in SKALA locations to (1) hold OTSUS development planning forums, (2) use SIPPP in OTSUS planning, (3) develop or refine priority program design that support the fulfilment of RIPPP dan RAPPP, (4) obtain technical support from central government on the latest OTSUS fund policy, (5) integrate action plans into long-term, medium-term and annual planning documents, (6) plan budget allocations according to source and designation and (7) build commitment of subnational leaders related to planning and budgeting OTSUS funds.

The above activities will mean that provincial governments in SKALA locations will have the tools and guidance they need to hold regular OTSUS development planning forums to develop OTSUS action plans and budgets utilising the SIPPP tool and in accordance with the RIPPP and RAPPP agenda. Then, central government can use the monitoring, evaluation and other research on OTSUS funding to further update OTSUS policy to ensure fulfilment of basic services. This will be supported by the central and subnational governments carrying out their coordinating, mentoring and oversight roles in relation to OTSUS funding.

There are **four pathways** to achieving this outcome, which are as follows:

- Pathway 1 – If central government conducts research on the continuation of OTSUS funds for Aceh then, as a result, the central government will publish policy about the continuation of Aceh OTSUS funding.
- Pathway 2 – If central government develops guidance for conducting OTSUS development planning forums then, as a result, provincial governments in SKALA locations will hold regular OTSUS development planning forums for developing an implementation budget plan.
- Pathway 3 – If central government develops the SIPPP application and provides capacity building to subnational governments on the use of SIPPP, then subnational governments in SKALA locations will use SIPPP in OTSUS planning. In addition, if central government publishes policy on authority regulations for OTSUS in Aceh and Papua and subnational governments develop priority program designs that support fulfilment of the RIPPP and RAPPP agenda then, as a result of these two conditions, subnational governments that receive OTSUS funding will integrate relevant action plans in their long-term, medium term and annual planning documents.
- Pathway 4 – If central government utilises the results of OTSUS monitoring and evaluation and other relevant research as the basis for developing OTSUS policy on fulfilment of basic services, then central government will publish policy on the allocation of OTSUS funds for the fulfilment of inclusive basic services. In addition, if central government trains subnational governments on the updated OTSUS policy, then subnational governments will be aware of and get training on the new policy. As a result, subnational governments that receive OTSUS funds will plan budget allocations according to source and designation.

By December 2025, it is expected that SKALA will be able to demonstrate that, in SKALA locations:

- Central government is playing its coordinating, mentoring and oversight role related to OTSUS planning and budgeting.
- Subnational governments hold regular OTSUS development planning forums for developing an implementation budget plan, have integrated relevant action plans in their long-term,

medium term and annual planning documents and have planned budget allocations according to source and designation.

- Subnational leaders have demonstrated commitment to and are playing their coordinating, mentoring and management role related to OTSUS planning and budgeting.
- Women, people with disabilities and other vulnerable groups are participating in subnational planning processes.

Thematic Area: Improving Regional Fiscal Capacity

This thematic area addresses issues related to generation and management of locally generated revenue and management of transfers to regions. Subnational governments have limited capacity and data to generate and manage local revenue which could be used to fulfil minimum service standards and deliver inclusive basic services. In addition, regulations related to regional transfers are complicated making it difficult for subnational governments to comply with requirements.

To address these issues, SKALA has developed action plans under this thematic area to contribute directly to improved public financial management for provision of basic services that meet minimum services standards (IO4). In order for this change to occur, central agencies must improve the subnational policy and regulatory environment for public financial management (IO1), use evidence to improve decentralisation-related planning, coordination and prioritisation (IO2) and need to apply GEDSI analysis to prepare policies, plans and budgets that meet the needs of women, people with disabilities and vulnerable groups (IO3). In addition, senior leaders of sub-national governments must better recognise, measure and plan for the service delivery needs of all citizens (IO6). There are three TAPs under this thematic area, which are as follows.

TAP 10: Local revenue

Figure 15: TAP 10 - LOCAL REVENUE
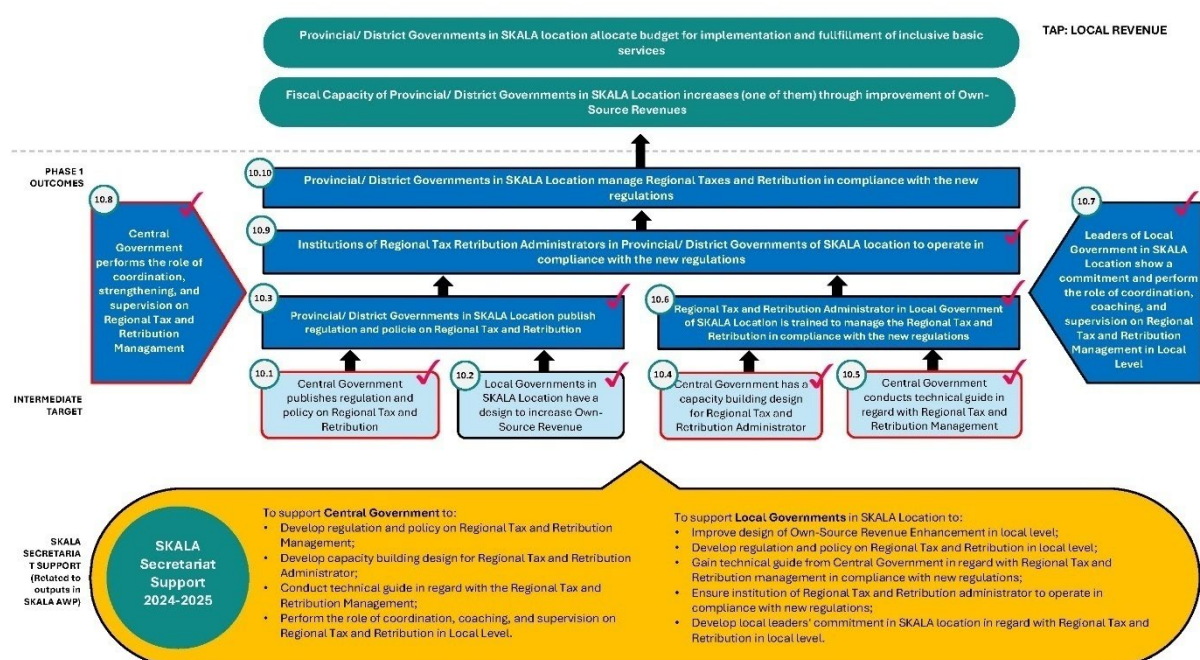
This TAP will be implemented in 12 provinces: Aceh, NTB, NTT, North Kalimantan, Gorontalo, Maluku, Papua, South Papua, West Papua, Southwest Papua, Papua Tengah and Papua Pegunungan.

This TAP has one outcome that is expected to be achieved by the end of SKALA Phase 1: Subnational governments in SKALA locations effectively manage regional taxation and retribution (Pajak Daerah dan Retribusi Daerah, PDRD) according to the latest regulations.

To achieve this outcome, SKALA will collaborate with central government to develop regulations, policy, training and technical advice on management of subnational revenue. Simultaneously, SKALA will work with subnational governments to plan ways of increasing subnational revenue, develop relevant regulations and policies and then manage subnational revenue in accordance with central government regulations.

To achieve this outcome, SKALA will implement the following **key activities**:

- Support central government to (1) develop regulations and policy about management of PDRD, (2) design capacity building for managing PDRD, (3) provide technical support on this topic and (4) carry out their coordinating, mentoring and oversight role in relation to management of PDRD.
- Support subnational governments in SKALA locations to (1) plan how to increase locally generated revenue, (2) develop regulations and policy on PDRD, obtain technical support from central government related to management of PDRD in accordance with the latest regulations, (4) ensure that institutionalisation of PDRD operated in accordance with the latest regulations and (5) build commitment of subnational leaders related to the management of PDRD.

These activities will result in subnational governments considering ways to increase subnational revenue, as well as having the knowledge, skills and support to establish regulations and policies to effectively manage this revenue in accordance with central government regulations. This will be supported by central and subnational governments playing their coordinating, mentoring and oversight roles in the management of subnational revenue.

There are **two pathways** to achieve the outcome, which are as follows:

- Pathway 1 – If central government publishes regulations and policy on PDRD and subnational governments have plans to increase local revenue, then subnational governments will publish regulations and policy about PDRD. This will contribute to ensuring that management of PDRD operates in accordance with the latest regulations.
- Pathway 2 – If central government has designed capacity building activities and implemented technical support for management of PDRD then subnational managers of PDRD will be trained to manage them in accordance with the latest regulations. This will contribute to ensuring that management of PDRD operates in accordance with the latest regulations.

By December 2025, it is expected that SKALA will be able to demonstrate that, in SKALA locations:

- Central government is playing its coordinating, mentoring and oversight role related to PDRD.
- Subnational institutions for managing PDRD operate in accordance with the latest regulations.
- Subnational leaders have demonstrated commitment to and are playing their coordinating, mentoring and management role related to management of PDRD.

TAP 11: Regional endowment fund

Figure 16: TAP 11 - REGIONAL ENDOWNMENT FUND
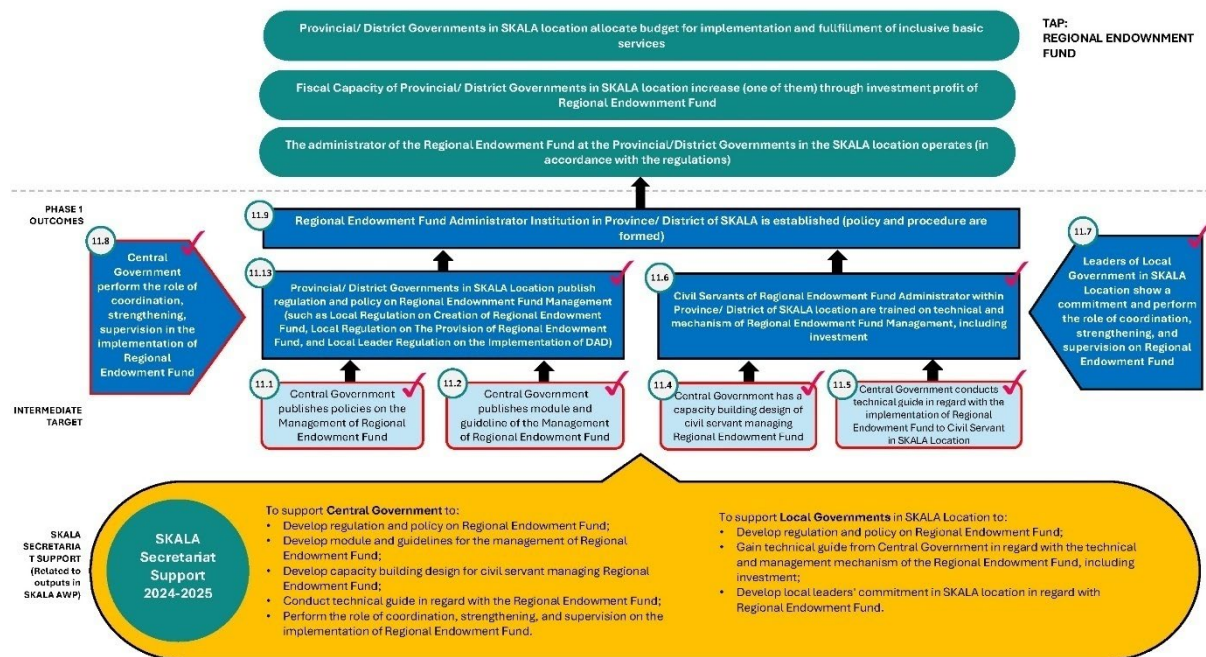
This TAP will be implemented in two provinces: Aceh and West Papua.

This TAP has one outcome that is expected to be achieved by the end of SKALA Phase 1: government organisations to manage regional endowment funds have been established, including relevant policies and procedures.

To achieve this outcome, SKALA will support central government to develop policy and guidance on the management of regional endowment funds. In addition, SKALA will support the design of capacity building for subnational government officials and delivery of technical support. SKALA will also support subnational governments to obtain training and technical support from the national government about the management mechanisms and investment options for regional endowment funds and to develop subnational level policy and guidance on this.

To achieve this outcome, SKALA will implement the following **key activities**:

- Support central government to (1) develop policy about management of regional endowment fund, (2) develop guidance on management of regional endowment fund, (3) develop a design for capacity building of government officials managing regional endowment funds, (4) deliver technical support and (5) carry out their coordination, mentoring and oversight role related to the implementation of regional endowment funds.
- Support subnational governments in SKALA locations to (1) develop subnational regulations and policy about the management of regional endowment funds, (2) obtain technical support from central government on the technical aspects management mechanisms and investment

options for regional endowment funds and (3) build commitment of subnational leaders on this topic.

The above activities will result in subnational governments obtaining the support they need from central government to develop plans and policies for the management and investment of regional endowment funds. This will be supported by central and subnational governments playing their coordination, mentoring and oversight role in relation to regional endowment funds.

There are **two pathways** to achieve the outcome, which are as follows:

- Pathway 1 – If central government publishes polices and guidance on the management of regional endowment funds, then as a result, subnational governments will develop regulations and policy about the management of regional endowment funds.
- Pathway 2 – If central government has designed capacity development for government officials managing regional endowment funds and provides technical support on the implementation of regional endowment funds, then as a result, subnational government officials will be trained on the technical aspects and mechanisms for managing regional endowment funds, including investment.

By December 2025, it is expected that SKALA will be able to demonstrate that, in SKALA locations:

- Central government is playing its coordinating, mentoring and oversight role related to implementation of regional endowment funds
- Subnational governments have published regulations and policy about the management of regional endowment funds
- Subnational government officials have been trained on the technical aspects and mechanisms for managing regional endowment funds, including investment.
- Subnational leaders have demonstrated commitment to and are playing their coordinating, mentoring and management role related to management of regional endowment funds.

TAP 12: Fiscal transfers

Figure 17: TAP 12 - FISCAL TRANSFERS
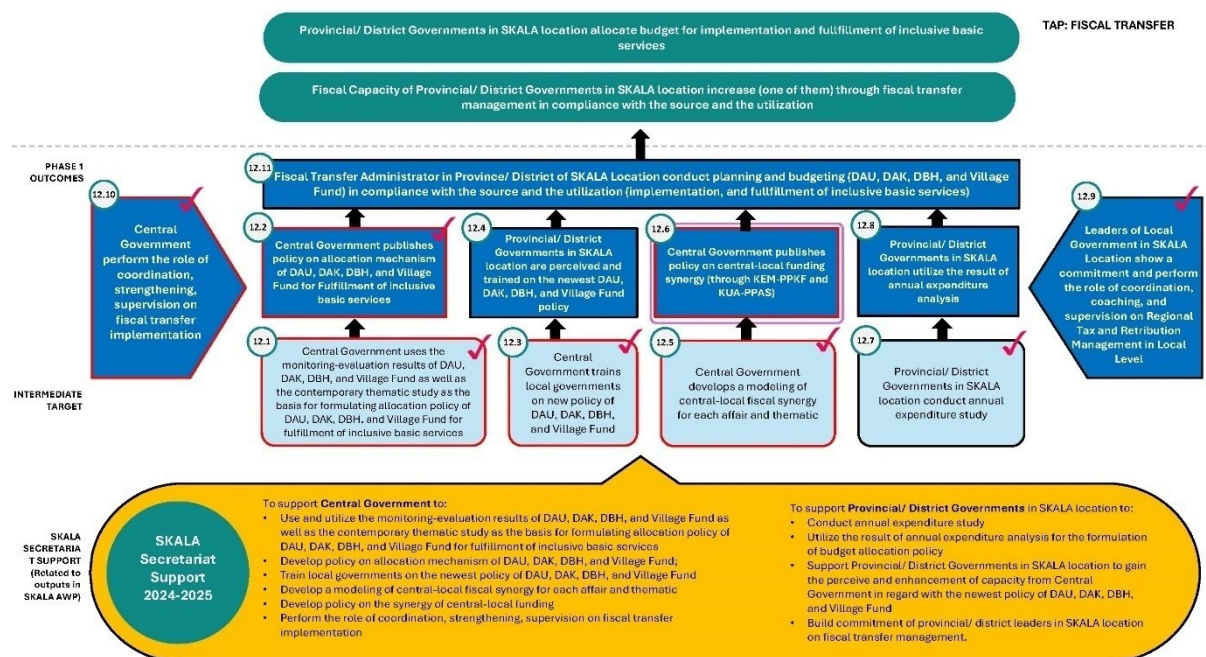
This TAP will be implemented in 12 provinces: Aceh, NTB, NTT, North Kalimantan, Gorontalo, Maluku, Papua, South Papua, West Papua, Southwest Papua, Papua Tengah, and Papua Pegunungan

This TAP has one outcome that is expected to be achieved by the end of SKALA Phase 1: Subnational managers of fiscal transfers in SKALA locations are able to effectively plan budget allocations (DAU, DAK, DBH and Dana Desa) according to the source and designation of each grant.

To achieve this outcome, SKALA will support the central government to utilise monitoring and evaluation results to develop fiscal transfer policy (DAU, DAK, DBH and Dana Desa) and then train subnational governments on these policies. At the same time, SKALA will work with subnational governments to conduct research on annual spending, use the results to develop budget allocation policy and obtain capacity building from central government on the latest fiscal transfer regulations.

To achieve this outcome, SKALA will implement the following **key activities**:

- Support central government to (1) conduct and utilise relevant monitoring and evaluation results as the basis for developing policy about the allocation of DAU, DAK, DBH and Dana Desa for fulfilment of inclusive basic services, (2) develop policy on the allocation of these various funds, (3) train subnational governments on these policies, (4) develop a model for fiscal synergy between central and regional government for each development agenda and theme, (5) develop policy on fiscal synergy between central and regional government and (6) carry out coordinating, mentoring and oversight role related to implementation of fiscal transfers.
- Support subnational governments in SKALA locations to (1) conduct research an annual spending (2) utilise this research in development of budget allocation policy, (3) obtain capacity building from central government about the latest fiscal transfer policies and (4) build commitment of subnational leaders related to management of fiscal transfers.

As a result of the above activities, central government will publish evidence-based policy related to the allocation of fiscal transfers to the fulfilment of basic services, subnational governments will be aware of and understand these updated policies and will use this information, along with their own spending analysis to develop budget allocation policy. This will be supported by central and subnational governments playing their coordination, mentoring and oversight roles in relation to fiscal transfers.

There are **four pathways** to achieve the outcome, which are as follows:

- Pathway 1 – If central government utilises relevant monitoring and evaluation results as the basis for developing policy about the allocation of DAU, DAK, DBH and Dana Desa for fulfilment of inclusive basic services, then central government will be able to develop appropriate policies related to the allocation of these funds for the fulfilment of inclusive basic services.
- Pathway 2 – If central government trains subnational governments on the new policies, then subnational governments will be aware of and will have the required capacity to implement the latest policies related to DAU, DAK, DBH and Dana Desa
- Pathway 3 – If central government develops a model for fiscal synergy between central and regional government for each agenda and theme, then as a result, central government will develop appropriate policies on central-regional fiscal synergy.
  Pathway 4 – If Subnational governments conduct analysis of annual spending, then subnational governments will be able to utilise the results.

By December 2025, it is expected that SKALA will be able to demonstrate that, in SKALA locations:

- Central government is playing its coordinating, mentoring and oversight role related to implementation of fiscal transfers and has published policy about the allocations of various

funds for the fulfilment of basic services, and on fiscal synergy between central and regional government.

- Subnational governments are aware of and are trained on the latest policy related to fiscal transfers and are utilising the results of annual spending analysis
- Subnational leaders have demonstrated commitment to and are playing their coordinating, mentoring and management role related to management of subnational fiscal transfers.

ANNEX 2 Indicator Tracking Table

Indicators	Achievement	Brief Description
EOPO 1.1. Improved collaboration and coordination between national ministries informed by subnational government perspectives to optimise inclusive service delivery with SKALA support.	5 cases of improved coordination and collaboration	• Bappenas worked with MOHA to align regulatory framework between SDI and SDPDN and were informed by subnational perspective. • MoF collaborated with MoHA and representative of subnational goverment (Aceh, Papua Barat, dan Kabupaten Bojonegoro) in developing MoF regulation on regional endowment fund. • MoF, Bappenas, MoHA, and MoWECP collaborated in developing monitoring tools for gender mainstreaming programming within the use of fiscal instruments. • Bappenas MoHA collaborated in developing planning guideline for RPJPD 2025-2029 and annual work plan (RKPD) 2025. • MoF, MoHA, Bappenas, MoWECP worked together on gender budget tagging and diversifivation of GEDSI nomenclature.
EOPO 1.2. Number of improved national policies or regulations related to inclusive subnational service delivery based on evidence/analysis developed with SKALA support.	3 national regulations	• MoHA regulation (Permendagri 5/2024) on SDPDN • MoF regulation (PMK 33/2024) on Otsus Fund Management • MoF Regulation (PMK 24/2024) on *Dana Transfer Umum*
EOPO 1.3. Improved policy and regulatory coherence between national ministries related to subnational service delivery based on evidence/analysis with SKALA support.	0	SKALA is analyzing some of policy incoherence and will use the result to advocate the government to improve policy coherence, for example related to: • Regsosek data under Bappenas and DTKS by MoSA • Institutionalization of Regsosek for SDI policy • Absence of policy in integrating GEDSI mainstreaming in regional planning and budgeting (e.g., on Fiscal Transfer) • Policies on General Allocation Fund are earmarked only for education, health, and infrastructer
IO 1.1. Improved coordination and collaboration among key ministries to improve TKD (fiscal transfer) policies in support of inclusive service delivery, informed by subnational government, with SKALA support.	1 case improvement in coordination and collaboration.	MoF, MoHA, and subnational government agreed on Mof Regulation (PMK 24/2024) on *Dana Transfer Umum.*
IO 1.2. Number of regulations, policies or guidelines issued by the national government to support subnational revenue generation with SKALA support	1 regulation	• MoF Regulation (PMK 24/2024) on *Dana Transfer Umum* • Draft of MoF decree on local revenue and its budget tagging (on progress).
IO 1.3. Number of issues raised by national or subnational stakeholders around PFM addressed or resolved with SKALA support.	4 resolved issues	• Judicial Review of HKPD Law on tax (Acquisition Duty of Right on Land and Building and entertainment) • Vehicle title transfer fee • DAU Specific Grand formulae using MSS index • Fiscal synergy between nationa and regional

Indicators	Achievement	Brief Description
IO 1.4. Number of regulations, policies or guidelines issued by the national government to improve the management of autonomous regions funding (OTSUS funding) with SKALA support.	1 regulation and 1 guideline	• MoF Regulation (PMK 33/2024) on Otsus Fund • Bappenas developed a guideline for Otsus Planning.
IO 1.5. Number of improved policies, guidelines, capacity building materials issued or used by the national government, with SKALA support, to strengthen MSS planning, budgeting, implementation, evaluation at subnational level, with SKALA support.	0	Two guidelines are underway: • Guideline to develop long term development planning (2025 – 2029) is awating for issuance. • Guideline to develop 2025 annual work plan (on progress).
IO 2.1. Number of improved regulations, policies or guidelines on data governance and use in subnational planning and budgeting of basic service delivery for all citizens, with SKALA support	1 regulation	MoHA regulation (Permendagri 5/2024) on SDPDN
IO 2.2. Improved analytical capacity of identified information system(s) to support subnational governments planning and budgeting of basic service delivery for all citizens, with SKALA support.	2 cases of improved analytical capacity	Analytical capacity within: • SIKD Teman Desa • SEPAKAT Application
IO 2.3. Financial data improved for use in the calculation of formulas used for regional transfers, with SKALA support.	To be reported in January 2025	This indicator is reported in annnual basis. SKALA will gather the data in the next semester, once the regional transfer allocation have been completed.
IO 2.4. Extent of integration of analytical tools into the process of planning document preparation, with SKALA support.	0	SKALA is supporting system integration between (initial stage): • SIPD Hub – SEPAKAT • SIKD- SEPAKAT • SIKD-SIPD-SEPAKAT This indicator can be reported once the sistem integration is completed.
IO 3.1. Number of national processes, policies, tools and guidance that that have used GEDSI evidence and analysis to inform their development, with SKALA support.	No data available	Most of the regulation and policy products are not yet finalized, thus SKALA need to wait to examine how GEDSI evidence and analysis have been used within those documents.
IO 3.2. Number of improved tools and guidance supporting subnational governments to undertake and use GEDSI analysis in planning and budgeting, with SKALA support.	0	Tools and gudeline are being drafted: • Gender Budget Tagging guidelines • Monitoring guidelines for Human Rights and Gender Mainstreaming in budgeting • Training modules on Gender Mainstreaming • Gender analysis of Regsosek data
IO 3.3. Extent to which subnational nomenclature has been expanded with SKALA support to more fully capture GEDSI issues in planning and budgeting.	To be reported in January 2025	This indicator is reported in annnual basis. SKALA will gather the data in the next semester once the nomenclature have been accomodated in the SIPD. Progress to date: 81 revised nomenclatures and 5 additional nomenclature are proposed to be included within government planning system (SIPD)
IO 3.4. Adaptation of a model of integrated service delivery for the elderly with SKALA support.	0	SKALA is supporting the intergrated elderly services module in collaboration with Bappenas and MoSA.

Indicators	Achievement	Brief Description
EOPO 2.1. Number of subnational governments with improved quality of spending on basic service delivery with SKALA support.	To be reported in 2026	To be reported on midterm review. Meanwhile SKALA is conducting PERA analysis in partner provinces to understand spending on basic service delivery.
EOPO 2.2. Number of subnational governments that have increased allocation for basic services targeted to vulnerable groups, with SKALA support.	To be reported in 2026	To be reported on midterm review. Meanwhile SKALA is conducting PERA analysis in partner provinces to understand budget allocation on basic service delivery.
EOPO 2.3. Number of subnational governments that better monitor and evaluate implementation of SPM, with SKALA support.	To be reported in January 2025	This indicator is reported in annnual basis. SKALA will gather the data in the next semester to see how subnational level monitor and evaluate their MSS implementation in 2024. Progress to date: Aceh, NTB, NTT are improving their MSS monitoring and evaluation tools and methods, while other provinces are focusing on improving MSS data.
IO 4.1. Number of provinces with local regulations, policies or guidelines to optimise local revenue/PAD with SKALA support	6 provinces with local regulation on revenue	• Aceh, Gorontalo, Maluku, NTB, NTT, Kaltara) have issued Regional Regulations on tax and retribution (PDRD) • NTB & NTT have Governor Regulations tax and retribution collection SOP.
IO 4.2. Improved data use in MSS planning, with SKALA support.	To be reported in January 2025	This indicator is reported in annnual basis. SKALA will gather the data in the next semester, measuring how province have used data in planning for their MSS targeting (planning). Progress to date: Aceh, Gorontalo, Maluku, NTB, NTT showed increased completeness of 2023 MSS reports compared to 2022. Nevertheless, government need to work further on data quality.
IO 4.3. Improved costing of MSS needs, with SKALA support.	To be reported in January 2025	This indicator is reported in annnual basis. SKALA will gather the data in the next semester, measuring how province have used MSS costing guidleine in their MSS budgeting. Progress to date: NTB is drafting a Standard Unit Price for 2025 budget, for example: unit cost for disability-friendly toilets, verification services, and sign language interpreters.
IO 4.4. Incorporation of MSS action plan into planning and budgeting documents, with SKALA support.	To be reported in January 2025	This indicator is reported in annnual basis. SKALA will gather the data in the next semester to examine the extent to which MSS are accomodated within the RPJPD, RPJMD, and 2025 RKPD (all these document are not finalized yet) Progress to date: Two SPM Action Plan regulations (Maluku and NTB) have issued in 2024. RPJMD preparation will start around July 2024 until January 2025.
IO 4.5. Planning of fiscal transfers (TKD) optimized for delivery of basic services with SKALA support.	To be reported in January 2025	This indicator is reported in annnual basis. SKALA will gather the data in the next semester to see how the 2024 TKD allocation follow the designated proportion regulated by HKPD Law. Progress to date: The 2024 Kaltara DAU budget proposal for Education, Health, and Public Works has been approved and sent to DJPK for review and approval.
IO 4.6. Number of OTSUS provinces with on-time planning and budgeting documents	To be reported in January 2025	This indicator is reported in annnual basis. SKALA will gather the data in the next semester to measure the timeliness of Otsus Budget Plan for 2024 and 2025 fiscal year. Progress to date: Papua Tengah Province timely submitted their 2024 Otsus Budget Plan.

Indicators	Achievement	Brief Description
IO 4.7. Number of provinces providing improved technical assistance to district/city governments on the preparation and implementation of planning and budgeting documents with SKALA support.	To be reported in January 2025	This indicator is reported in annnual basis. SKALA will gather the data in the next semester. Important to note that this indicator will likely to be achieved as SKALA step into district level (on 2026) Progress to date: • NTB: developed MSS Action Plan Review guideline • Aceh: provided assistance on district/city MSS Action Plan development • Gorontalo: BPBD provided assistance on disaster data collection and risk assessment • Papua: developed guidance for drafting district/city RPJPD.
IO 5.1. Number of provinces with improved targeting data for planning and budgeting, including for MSS, with SKALA support.	2 provinces	There has been an improvement on targeting data provision for MSS: • Kaltara: Education provincial office • Aceh: Social provincial office
IO 5.2. Number of provinces with improved service delivery data for MSS planning and budgeting with SKALA support.	0	Progress to date: the data improvement are at the earlier stage, which to prepare list of data and its standrad, • Four provinces (Aceh, Gorontalo, NTB, Maluku) improved service data by agreeing on regional data lists and completing metadata. • Two provinces (Aceh and Gorontalo) have also issued Governor Decress fro these regional data lists.
IO 5.3. Implementation of One Data with SKALA support.	0	Progress to date: six provinces are making progress in implementing Satu Data, includes: • drafting action plans, SOP, and technical guidelines (NTT); • reviewing action plans and local system analysis (Kaltara), • developing data portals (Aceh, Gorontalo, Kaltara), • capacity building on data lists and metadata fullfilment (Aceh, Maluku, Gorontalo, NTB, NTT).
IO 6.1. Number of analytical inputs provided to subnational government leadership on local service delivery, by province, with SKALA support	0	Progress to date: twenty-four policy briefs (Aceh and NTB) were prepared by government analist staffs trained by SKALA and LAN (State Administration Agency). However, these policy briefs have not yet been submitted to regional leaders.
EOPO 3.1. Number of subnational regulations, policies, guidelines that are developed or amended to promote more inclusive service delivery advocated by women, people with disabilities, or vulnerable groups and/or their representatives, with SKALA support.	4 subnational regulations	• Aceh Governor Regulation 53/2023 on the RAD of Persons with Disabilities. • Aceh Governor's Decree 100.3.2/164/2024 on the formation of an assistance team for the discussion of the Aceh Qanun draft on women's empowerment and protection. • Aceh Governor's Decree 100.3.2/166/2024 on the formation of an assistance team for the discussion of the Aceh Qanun draft on the fulfillment of the rights of persons with disabilities. • Head of Bapperida NTT Provincial Decree No. 400.9.6/255/BP4D3 on the Facilitator Team for the Preparation of the Elderly Strategic Plan Document.
EOPO 3.2. Increased trust between organisations representing women, people with disabilities, or vulnerable groups and government, with SKALA support.	To be reported in 2026	Progress to date: the baseline is ongoing and the progress will be reported on the Mid Term Review.

Indicators	Achievement	Brief Description
EOPO 3.3. Improved availability of updated and disaggregated data to describe the condition of vulnerable groups, with SKALA support.	To be reported in January 2025	This indicator is reported in annnual basis. SKALA will gather the data in the next semester Progress to date: • Forty-five OPDs in four SKALA provinces (Gorontalo, NTT, NTB, Kaltara) have access to REGSOSEK. • Two provinces (Papua and Papua Barat) have information systems (SIO and SAIK+) with data disaggregated by gender, disability, and poverty status, but not all of data in the system has been updated.
IO 7.1. Number of provinces that use gender and disability evidence and analysis in planning and budgeting, with SKALA support.	3 provinces	Three provinces have conducted REGSOSEK data analysis on disability, poverty, and school participation as evidence and input for: • Maluku: RPJPD • NTB: RAD PD • Kaltara: RPJPD, RPJMD, RKPD, RENJA OPD, and DAU Earmarking
IO 7.2. Number of provincial governments that produce and fund action plans for people with disabilities, with SKALA support.	0	Progress to date: Aceh has issued an RAD PD, but there is no budget allocation yet. NTT and NTB have drafted RAD PDs.
IO 7.3. Number of provinical governments that facilitate thematic discussions as part of a more inclusive planning and budgeting process, with SKALA support.	2 provinces	• Aceh: Thematic Forum on development planning for the preparation of Aceh RPJP and RPJM • Kaltara: inclusive planning process, enggaging representative of most vulnerable group.
IO 8.1. Number of analytical inputs provided by CSO networks to planning and budgeting process, by province, with SKALA support.	1 policy brief	One policy brief produced by 24 CSOs and submitted to Bappeda as Technical Recommendations for the Aceh RPJP 2025–2045.
IO 8.2. Number of CSO networks stregthened by SKALA	No data available	While SKALA has engaged and capacitated CSO netwerk to some of extent, but no sufficinet evidence to masure what and how much the capacity have been strengthen. SKALA will collect data to understand the extent of CSO being strengthened.
IO 9.1. Increase in percentage of the popultation covered by local information systems that capture information on all individuals with SKALA support, by province	To be reported in January 2025	This indicator is reported in annnual basis. SKALA will gather the data in the next semester Progress to date: • Aceh: in June 2024, SIGAP coverage increased by 6% from 2023 (2,072,869 people) to 2024 (2,190,884 people), thus it now covers 38% of the population. • Papua: SIO coverage is currently 7%. • Papua Barat: SAIK+ coverage is currently 42%.

ANNEX 3 Annual Work Plan (Output) Progress as of June 2024

TAP	EOPO	# OUTPUT	OUTPUT	Aceh Province	NTB Province	NTT Province	Kalimantan Utara Province	Gorontalo Province	Maluku Province	Papua Province	Papua Barat Province	National
Tap 10. Local revenue	EOPO1	1.1.1.1	Map of regional expenditure originating from regional tax revenues and regional charge (PDRD) in accordance with the provisions of laws and regulations, as inputs to the PDRD revenue earmarking policy	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Completed
Tap 10. Local revenue	EOPO1	1.1.1.2	Analysis and recommendations regarding the mechanism for imposing sanctions related to regional tax earmarking	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Completed
Tap 10. Local revenue	EOPO1	1.1.1.3	Analysis and recommendations for the development of ETPD to support transparent, accountable, effective, and efficient regional financial governance	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Ongoing until The Next AWP
Tap 10. Local revenue	EOPO1	1.1.1.4	Analysis and recommendations regarding the handling of problems in the issuance of regional bonds and regional sukuk	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Ongoing until The Next AWP
Tap 10. Local revenue	EOPO1	1.1.1.5	Analysis and recommendations for mapping alternative financing for the provision of basic services	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Ongoing until The Next AWP
Tap 10. Local revenue	EOPO1	1.1.1.6	Recommendations for the draft guidelines on the utilisation of alternative financing for the provision of basic services by regional governments	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Ongoing until The Next AWP
Tap 10. Local revenue	EOPO1	1.1.1.7	Draft instruments for the classification/tagging of earmarked regional government expenditures (the earmarking originates from regional taxes)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Completed
TAP 8. Regional budgeting	EOPO1	1.1.2.1	Analysis of alignment between KUA-PPAS with Regional KEM-PPKF	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Completed
TAP 12. Fiscal transfer	EOPO1	1.1.2.2	Implementation of socialisation activities to strengthen the capacity of regional governments related to the Government Regulation (GR) Harmonisation of National Fiscal Policy	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Completed
TAP 4. Data management and systems integration	EOPO1	1.1.2.3	Recommendations for the draft regulations of the Minister of Finance on the digital platform for synergy of national fiscal policy (Revision to Regulation of the Minister of Finance (PMK) 74/216 in conjunction with PMK 24/2020 and PMK 231/2020)	N/A	N/A	N/A	N/A	N/A			N/A	Ongoing until The Next AWP
TAP 12. Fiscal transfer	EOPO1	1.1.2.4	Recommendations for the draft regulations of the Minister of Finance on procedures for allocating regional financial transfers (TKD) and supporting government sourced funding	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Ongoing until The Next AWP
TAP 8. Regional budgeting	EOPO1	1.1.2.5	Recommendations for the draft regulations of the Minister of Finance on procedures for conformity assessment of KUA PPAS and KEM PPKF	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Ongoing until The Next AWP
TAP 11. Regional Endowment Fund	EOPO1	1.1.3.1	Recommendations for the draft guidebook on the formation and management of TAP 11. Regional Endowment Fund (DAD)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Completed
TAP 11. Regional Endowment Fund	EOPO1	1.1.3.2	Recommendations for institutional designs and regional regulations on DAD	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Completed

TAP	EOPO	# OUTPUT	OUTPUT	Aceh Province	NTB Province	NTT Province	Kalimantan Utara Province	Gorontalo Province	Maluku Province	Papua Province	Papua Barat Province	National
TAP 11. Regional Endowment Fund	EOPO1	1.1.3.3	Master trainers (MoF and MoHA) trained in investment management of DAD	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Completed
TAP 11. Regional Endowment Fund	EOPO1	1.1.3.4	Launching and socialisation of PMK DAD	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Ongoing until The Next AWP
TAP 11. Regional Endowment Fund	EOPO1	1.1.3.5	Learning and mapping of DAD policy implementation challenges in selected regions (for category III areas)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Ongoing until The Next AWP
TAP 12. Fiscal transfer	EOPO1	1.1.4.1	Recommendations for the design of general allocation fund policies (earmarked)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Ongoing until The Next AWP
TAP 12. Fiscal transfer	EOPO1	1.1.4.2	Recommendations for the design and methodology of the Public Service Index: Education Index, Health Index, Infrastructure Index, and Socioeconomic Index	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Completed
TAP 12. Fiscal transfer	EOPO1	1.1.4.3	Draft instruments and tools for the implementation of monitoring and evaluation of general allocation fund management	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Not relevant
Village Fund	EOPO1	1.1.5.1	Design of the formula simulation of village fund IKD calculation adjusted to the scheme and various conditions	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Ongoing until The Next AWP
Village Fund	EOPO1	1.1.5.2	Draft concepts and recommendations for village fund IKD calculation adjusted to the scheme and various conditions	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Ongoing until The Next AWP
Village Fund	EOPO1	1.1.5.3	Analysis and recommendations for the draft village fund formula by using the block grant and specific grant methods	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Ongoing until The Next AWP
Village Fund	EOPO1	1.1.5.4	Indicator evaluation Report 2023 and map of additional indicators for additional allocation of village funds for 2023 FY and for performance assessment for 2023 and 2024 FY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Completed
Village Fund	EOPO1	1.1.5.5	Draft working papers on additional indicators in assessing village fund performance for 2023 FY and for calculating the performance allocation for 2024 FY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Completed
Village Fund	EOPO1	1.1.5.6	Draft working papers on additional indicators in assessing village fund performance for 2024 FY and for calculating the performance allocation for 2025 FY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Ongoing until The Next AWP
Village Fund	EOPO1	1.1.5.7	Regional Civil Servants (ASN) planners trained to use STATA and Tableu in the process of calculating village fund allocation	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Ongoing until The Next AWP
Village Fund	EOPO1	1.1.5.8	Report on thematic studies on the use and allocation of earmarked village funds	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Completed
Village Fund	EOPO1	1.1.5.9	Evaluation report on the utilisation of village funds (Quantitative and Qualitative)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Ongoing until The Next AWP
TAP 9. Special Autonomy Funds	EOPO1	1.1.6.1	Technical recommendations for the preparation of Norms Standards Procedures and Criteria (NSPK) for special authorities in accordance with GR 106/2021	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Ongoing until The Next AWP

TAP	EOPO	# OUTPUT	OUTPUT	Aceh Province	NTB Province	NTT Province	Kalimantan Utara Province	Gorontalo Province	Maluku Province	Papua Province	Papua Barat Province	National
TAP 9. Special Autonomy Funds	EOPO1	1.1.6.2	Map of analysis of the management of TAP 9. Special Autonomy Funds and additional infrastructure in Aceh and Papua	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Ongoing until The Next AWP
TAP 9. Special Autonomy Funds	EOPO1	1.1.6.3	Design recommendations to increase the management capacity of TAP 9. Special Autonomy Funds and additional infrastructure in Aceh and Papua	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Ongoing until The Next AWP
TAP 12. Fiscal transfer	EOPO1	1.1.7.1	Recommendations for the draft regulations of the Minister of Finance on the management of grants to regions	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Ongoing until The Next AWP
TAP 12. Fiscal transfer	EOPO1	1.1.7.2	Recommendations for the mechanisms of Physical DAK and regional grants based on the results of a comparative studies	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Ongoing until The Next AWP
TAP 12. Fiscal transfer	EOPO1	1.1.7.3	Recommendations and documentation of good practices for efficient and effective management of BOSP funds.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Completed
TAP 12. Fiscal transfer	EOPO1	1.1.7.4	Problem map analysis of the management of DAK in regions	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Completed
TAP 12. Fiscal transfer	EOPO1	1.1.7.5	Technical recommendations for the preparation and development of a multi-year DAK concept	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Completed
TAP 12. Fiscal transfer	EOPO1	1.1.7.6	Recommendations for the design for reporting short-term results (Immediate Outcomes) of Physical DAK.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Completed
TAP 12. Fiscal transfer	EOPO1	1.1.8.1	Technical recommendations for draft policies on earmarked revenue-sharing funds	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Completed
TAP 12. Fiscal transfer	EOPO1	1.1.9.1	Recommendations for the design and communication materials for public transfer fund policies	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Ongoing until The Next AWP
TAP 12. Fiscal transfer	EOPO1	1.1.9.2	Recommendations for the design and communication materials for Special Allocation Fund policies	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Ongoing until The Next AWP
Tap 10. Local revenue	EOPO1	1.1.9.3	Recommendations for the design and communication materials for PDRD policies	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Ongoing until The Next AWP
TAP 12. Fiscal transfer	EOPO1	1.1.9.4	Recommendations for the design and communication materials regarding Central-Regional fiscal harmonisation policies	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Ongoing until The Next AWP
TAP 12. Fiscal transfer	EOPO1	1.1.9.5	Recommendations for communication strategy and knowledge management in the context of implementing Law No. 1 of 2022	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Completed
TAP 12. Fiscal transfer	EOPO1	1.1.9.6	Implementation of TKD direction and policy socialisation activities for 2024 FY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Completed
TAP 9. Special Autonomy Funds	EOPO1	1.1.9.7	Recommendations for the design and communication materials regarding the special autonomy fund policy	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Ongoing until The Next AWP
TAP 7. Regional planning	EOPO1	1.2.1.1	Recommendations for the draft guidelines on public participation mechanisms in MSS implementation	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Ongoing until The Next AWP

TAP	EOPO	# OUTPUT	OUTPUT	Aceh Province	NTB Province	NTT Province	Kalimantan Utara Province	Gorontalo Province	Maluku Province	Papua Province	Papua Barat Province	National
TAP 7. Regional planning	EOPO1	1.2.1.2	Analysis on the need for revisions to nomenclature, programs, activities, and sub-activities related to education, health, and public service infrastructure that can support the fulfilment of mandatory spending	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Ongoing until The Next AWP
TAP 7. Regional planning	EOPO1	1.2.1.3	Recommendations for guidelines on the preparation of the 2025-2045 Regional Long-Term Development Plan (RPJPD)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Completed
TAP 7. Regional planning	EOPO1	1.2.1.4	Recommendations for guidelines on the preparation of the 2024 Regional Development Plan (RPD)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Completed
TAP 7. Regional planning	EOPO1	1.2.1.5	Recommendations for guidelines on the preparation of the 2025-2029 Regional Medium-Term Development Plan (RPJMD)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Completed
TAP 7. Regional planning	EOPO1	1.2.1.6	Recommendations for guidelines on the preparation of the 2025 Regional Government Work Plan (RKPD)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Completed
TAP 7. Regional planning	EOPO1	1.2.1.7	Recommendation for draft revisions to Regulation of the Minister of Home Affairs No. 86 of 2017	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Ongoing until The Next AWP
TAP 7. Regional planning	EOPO1	1.2.1.8	Results of area-based planning analyses and recommendations	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Completed
TAP 7. Regional planning	EOPO1	1.2.1.9	Recommendations for the draft Regulation of the Minister of Home Affairs on public participation in the development planning process	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Ongoing until The Next AWP
TAP 7. Regional planning	EOPO1	1.2.1.10	Analysis and recommendations for strategies for reducing poverty and development inequality between regions in North Kalimantan, Gorontalo, and NTB	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Ongoing until The Next AWP
TAP 7. Regional planning	EOPO1	1.2.1.11	Planners trained in preparing planning cascading matrices (at the Central level)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Ongoing until The Next AWP
TAP 8. Regional budgeting	EOPO1	1.2.2.1	Recommendations for the draft regulation of the Minister of Finance on the fulfilment of mandatory spending in the Regional Budget (APBD) (Revision to PMK 207/2020)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Completed
TAP 8. Regional budgeting	EOPO1	1.2.2.2	Recommendations for the draft regulation of the Minister of Finance on Standard Account Chart (BAS) synergy	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Ongoing until The Next AWP
TAP 8. Regional budgeting	EOPO1	1.2.2.3	Recommendations for the draft regulation of the Minister of Finance on monitoring and evaluation of the implementation of APBD and TKD	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Ongoing until The Next AWP
TAP 8. Regional budgeting	EOPO1	1.2.2.4	Technical input for the draft decree of the Minister of Finance on sub-tagging of infrastructure expenditures related to the type and functions of infrastructure spending and on sub-activities that accommodate gender and disability inclusiveness.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Completed
TAP 8. Regional budgeting	EOPO1	1.2.2.5	Report on the assessment of infrastructure needs in regions and their fulfilment strategies	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Ongoing until The Next AWP

TAP	EOPO	# OUTPUT	OUTPUT	Aceh Province	NTB Province	NTT Province	Kalimantan Utara Province	Gorontalo Province	Maluku Province	Papua Province	Papua Barat Province	National
TAP 8. Regional budgeting	EOPO1	1.2.2.6	Report on the monitoring and evaluation of the implementation of mandatory spending for infrastructure in regions	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Ongoing until The Next AWP
TAP 6. Managing implementation of minimum service standards	EOPO1	1.2.3.1	Recommendations for a feedback mechanism between the Working Group Team of the Joint Secretariat at the Central Level and the MSS Implementation Team in regions	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Ongoing until The Next AWP
TAP 6. Managing implementation of minimum service standards	EOPO1	1.2.3.2	Technical recommendations for the integration of reporting system platforms for 6 MSS issues in SIPD-RI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Ongoing until The Next AWP
TAP 6. Managing implementation of minimum service standards	EOPO1	1.2.3.3	Recommendations for draft implementation guidelines on the 4 stages of MSS implementation	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Ongoing until The Next AWP
TAP 6. Managing implementation of minimum service standards	EOPO1	1.2.3.4	Recommendations for the updated design of the costing guidelines on MSS implementation	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Ongoing until The Next AWP
TAP 6. Managing implementation of minimum service standards	EOPO1	1.2.3.5	Recommendations for the draft MSS calculation module	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Ongoing until The Next AWP
TAP 6. Managing implementation of minimum service standards	EOPO1	1.2.3.6	Recommendations for indicators and strategies for achieving MSS quality based on the regional typology (capacity, performance, geography, overpricing, etc.) in the preparation of the 2025-2045 RPJPN and the 2025-2029 RPJMN	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Ongoing until The Next AWP
TAP 6. Managing implementation of minimum service standards	EOPO1	1.2.3.7	Recommendations for the draft MSS monitoring and evaluation instruments across central ministries	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Ongoing until The Next AWP
TAP 9. Special Autonomy Funds	EOPO1	1.2.4.1	Recommendations for guidelines on planning evaluation of the 2024 Special Autonomy Fund for Papua	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Ongoing until The Next AWP
TAP 9. Special Autonomy Funds	EOPO1	1.2.4.2	Evaluation Report on of the 2024 Special Autonomy Fund planning	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Ongoing until The Next AWP
TAP 9. Special Autonomy Funds	EOPO1	1.2.4.3	Report on the implementation evaluation of the Special Autonomy Fund for Papua to improve the implementation of the Special Autonomy Fund for Papua for the following year	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Ongoing until The Next AWP
TAP 9. Special Autonomy Funds	EOPO1	1.2.4.4	Recommendations for the draft regulation of the Minister of Finance on Expenditure Classification in the context of the Special Autonomy Fund for Papua	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Completed

TAP	EOPO	# OUTPUT	OUTPUT	Aceh Province	NTB Province	NTT Province	Kalimantan Utara Province	Gorontalo Province	Maluku Province	Papua Province	Papua Barat Province	National
TAP 9. Special Autonomy Funds	EOPO1	1.2.4.5	Analyses and recommendations for educational sub-activities according to the authority of the Provinces/Regencies/Cities receiving the Special Autonomy Fund for Papua	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Ongoing until The Next AWP
TAP 9. Special Autonomy Funds	EOPO1	1.2.4.6	Recommendations for the draft Regulation of the Minister of National Development Planning on the Guidelines on Development Plan Deliberation on Special Autonomy	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Ongoing until The Next AWP
Others	EOPO1	1.2.5.1	Study on the provision of basic services and Health and Education HR in Regions for Regional Area III (especially NTT and Maluku) based on the geographical context (dormitory schools, nature schools, community-based schools, mobile health care, and telemedicine).	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Ongoing until The Next AWP
Others	EOPO1	1.2.5.2	Technical recommendations for affirmative and transformative policies to accelerate development in less developed regions in Regional Area III	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Ongoing until The Next AWP
TAP 4. Data management and systems integration	EOPO1	2.1.1.1	Recommendations for the draft regulation of the Minister of Home Affairs on One Data on Domestic Administration in accordance with the SDI and SPBE rules	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Completed
TAP 4. Data management and systems integration	EOPO1	2.1.1.2	Recommendations for the draft ministerial regulations on SPBE	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Carry forward to The Next AWP
TAP 4. Data management and systems integration	EOPO1	2.1.1.3	Technical recommendations regarding business processes for providing basic services to accelerate SPBE implementation	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Carry forward to The Next AWP
TAP 4. Data management and systems integration	EOPO1	2.1.2.1	Technical recommendations regarding harmonisation of draft Regulation of the Minister of Home Affairs on Domestic Administration Data Standards	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Completed
TAP 4. Data management and systems integration	EOPO1	2.1.2.2	Analysis and recommendations related to data centre design to obtain Tier 3 certification	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Carry forward to The Next AWP
TAP 4. Data management and systems integration	EOPO1	2.1.2.3	Technical input to the development of a prototype of One Data on Domestic Administration (PDN)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Ongoing until The Next AWP
TAP 4. Data management and systems integration	EOPO1	2.1.2.4	Technical input to the development of executive information system prototype (Ministers, Echelon 1 of the MoHA, Regional Heads and Regional Secretaries) integrated with One Data on Domestic Administration	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Completed
TAP 4. Data management and systems integration	EOPO1	2.1.2.5	Recommendations for the draft SOP for One Data on Domestic Administration (PDN)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Ongoing until The Next AWP
TAP 4. Data management and systems integration	EOPO1	2.1.2.6	Technical recommendations for national SPBE architectural design coordinated with regions	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Carry forward to The Next AWP

TAP	EOPO	# OUTPUT	OUTPUT	Aceh Province	NTB Province	NTT Province	Kalimantan Utara Province	Gorontalo Province	Maluku Province	Papua Province	Papua Barat Province	National
TAP 4. Data management and systems integration	EOPO1	2.1.2.7	Recommendations for the results of mapping the priority data of the MoHA in accordance with recommendations from Ministries/Institutions	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Ongoing until The Next AWP
TAP 4. Data management and systems integration	EOPO1	2.1.2.8	Recommendations for the results of cross-component data mapping within the MoHA	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Ongoing until The Next AWP
TAP 4. Data management and systems integration	EOPO1	2.1.3.1	Recommendations for the draft module for using SIPD RI as a planning and budgeting application for regional governments	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Not relevant
TAP 4. Data management and systems integration	EOPO1	2.1.3.2	Training for master trainers in SIPD RI application at the central level	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Carry forward to The Next AWP
TAP 4. Data management and systems integration	EOPO1	2.1.3.3	Technical recommendations regarding the list of information that needs to be displayed on the SIPD-RI dashboard	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Ongoing until The Next AWP
TAP 4. Data management and systems integration	EOPO1	2.1.3.4	Recommendations for the design of helpdesk governance including supporting documents for SIPD-RI operation (SOP)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Carry forward to The Next AWP
TAP 4. Data management and systems integration	EOPO1	2.1.3.5	Technical input to the development of the SIPD thematic analysis dashboard feature	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Carry forward to The Next AWP
TAP 4. Data management and systems integration	EOPO1	2.1.3.6	Technical recommendations for utilising disaggregated sectoral data (GEDSI) in SIPD-RI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Carry forward to The Next AWP
TAP 4. Data management and systems integration	EOPO1	2.1.3.7	Recommendations for the draft guidelines on e-budget in SIPD-RI	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Carry forward to The Next AWP
TAP 4. Data management and systems integration	EOPO1	2.1.3.8	Recommendations for the design of the SIPD-RI operation module in order to support the capacity building of SIPD-RI operators	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Ongoing until The Next AWP
TAP 4. Data management and systems integration	EOPO1	2.1.4.1	Recommendations for draft MoU and PKS related to the exchange and utilisation of electronic village financial data	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Not relevant
TAP 4. Data management and systems integration	EOPO1	2.1.4.2	Report on the evaluation of the implementation of village financial data integration between SISKEUDES and Village Friend SIKD in regions	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Not relevant
TAP 4. Data management and systems integration	EOPO1	2.1.4.3	Technical recommendations on the revision to the village financial data business process based on the results of the	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Not relevant

TAP	EOPO	# OUTPUT	OUTPUT	Aceh Province	NTB Province	NTT Province	Kalimantan Utara Province	Gorontalo Province	Maluku Province	Papua Province	Papua Barat Province	National
			evaluation of the implementation of village financial data integration in regions									
Village Fund	EOPO1	2.1.4.4	Field study report describing technical and non-technical issues in the Village Fund IKD calculation process of as well as recommendations related to strategies in calculating Village Fund IKD	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Ongoing until The Next AWP
TAP 4. Data management and systems integration	EOPO1	2.1.4.5	Technical recommendations for updating SIKD for the Regional KEM PPKF module	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Not relevant
TAP 4. Data management and systems integration	EOPO1	2.1.4.6	A proposed list of elements and data standardisation used in analysing stunting in certain regions (Village level)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Not relevant
TAP 4. Data management and systems integration	EOPO1	2.1.4.7	Recommendations for the strategy for compiling and reporting stunting data including the preparedness of resources in villages	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Not relevant
TAP 4. Data management and systems integration	EOPO1	2.1.4.8	Map of village apparatus resources in the implementation of electronic village financial data management	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Completed
TAP 4. Data management and systems integration	EOPO1	2.1.4.9	Draft Roadmap for the development of the SIKD Next Generation	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Completed
TAP 4. Data management and systems integration	EOPO1	2.1.4.10	Report on the results of the trial for the SIKD application integration with the Village Friend Module, Special Autonomy SIKD Module, and APBD Verification Module	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Carry forward to The Next AWP
TAP 4. Data management and systems integration	EOPO1	2.1.4.11	Technical recommendations to update the Special Autonomy SIKD application	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Ongoing until The Next AWP
TAP 4. Data management and systems integration	EOPO1	2.1.4.12	Report on the integration trial of the Stunting Monitoring Application with SIKD Friends of the Village	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Carry forward to The Next AWP
TAP 5. Data analysis and utilisation	EOPO1	2.1.5.1	Recommendations for the draft policies on Regsosek management at the Central and Regional levels	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Ongoing until The Next AWP
TAP 5. Data analysis and utilisation	EOPO1	2.1.5.2	Recommendations for the draft SEPAKAT management policies as macro and micro data analysis tools used at the central and regional levels	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Completed
TAP 5. Data analysis and utilisation	EOPO1	2.1.5.3	Technical recommendations for the development of the SEPAKAT application that accommodates macro data (Susenas, Sakernas, Podes, etc.) and microdata (100% Regsosek, regional contextual data)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Completed
TAP 5. Data analysis and utilisation	EOPO1	2.1.5.4	Technical recommendations for improving all modules in the SEPAKAT application (analysis, planning & budgeting, monitoring & evaluation, and services)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Completed

TAP	EOPO	# OUTPUT	OUTPUT	Aceh Province	NTB Province	NTT Province	Kalimantan Utara Province	Gorontalo Province	Maluku Province	Papua Province	Papua Barat Province	National
TAP 5. Data analysis and utilisation	EOPO1	2.1.5.5	Recommendations for the draft guidelines on the Regsosek data updating	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Ongoing until The Next AWP
TAP 5. Data analysis and utilisation	EOPO1	2.1.5.6	Report on case studies on the utilization of Regsosek data for development planning documents at the central level	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Completed
TAP 5. Data analysis and utilisation	EOPO1	2.1.5.7	Technical recommendations for the design of the capacity building, curriculum matrices, and training modules for the utilisation of Regsosek data through SEPAKAT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Completed
TAP 4. Data management and systems integration	EOPO1	2.1.6.1	Technical recommendations on data management and the SIPD application integrated with the SEPAKAT application.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Ongoing until The Next AWP
TAP 4. Data management and systems integration	EOPO1	2.1.6.2	Technical recommendations regarding the SEPAKAT application integration scheme in the budgeting planning application of Ministries (SIPD, SIKD, SISKEUDES)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Ongoing until The Next AWP
TAP 7. Regional planning	EOPO1	3.1.1.1	A proposed list of budget tagging for the stunting, extreme poverty, inflation, and GEDSI themes	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Ongoing until The Next AWP
TAP 7. Regional planning	EOPO1	3.1.1.2	Technical recommendations on the development of a dashboard monitoring system in SIKD for the stunting, extreme poverty, inflation, and GEDSI handling themes that can be accessed by Regional Governments	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Carry forward to The Next AWP
TAP 7. Regional planning	EOPO1	3.1.1.3	Technical recommendations on budget optimisation models for Python-based stunting, extreme poverty, inflation, and GEDSI management themes	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Carry forward to The Next AWP
TAP 7. Regional planning	EOPO1	3.1.1.4	Recommendations for drafting mandatory spending guidelines on health to support the Health of Women and Children	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Carry forward to The Next AWP
TAP 7. Regional planning	EOPO1	3.1.1.5	Technical recommendations for gender-responsive and inclusive planning and budgeting at Ministries/Institutions.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Ongoing until The Next AWP
TAP 7. Regional planning	EOPO1	3.1.1.6	Technical recommendations for GEDSI mainstreaming policies in the 2025-2045 RPJPN and 2025-2029 RPJMN.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Ongoing until The Next AWP
TAP 7. Regional planning	EOPO1	3.1.1.7	Recommendations for cross-stakeholder collaboration models to accelerate GEDSI mainstreaming in national development	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Ongoing until The Next AWP
TAP 7. Regional planning	EOPO1	3.1.1.8	Technical recommendations on the standardised design of GEDSI training, curriculum, and training materials for use in central and regional government planning education and training	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Ongoing until The Next AWP
TAP 7. Regional planning	EOPO1	3.1.1.9	Availability of documentation of gender and disability responsive planning and budgeting practices at the central level	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Ongoing until The Next AWP

TAP	EOPO	# OUTPUT	OUTPUT	Aceh Province	NTB Province	NTT Province	Kalimantan Utara Province	Gorontalo Province	Maluku Province	Papua Province	Papua Barat Province	National
TAP 7. Regional planning	EOPO1	3.1.1.10	Documentation of the results of policy dialogues involving women leaders at the MoF	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Completed
TAP 8. Regional budgeting	EOPO1	3.1.2.1	Map of analysis of the situation of PUG implementation in allocating regional government budgets	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Ongoing until The Next AWP
TAP 8. Regional budgeting	EOPO1	3.1.2.2	Implementation of Open Data APBD 2023 for the youth (segmented for High School)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Completed
TAP 7. Regional planning	EOPO1	3.1.3.1	Documentation of learning about the implementation of the National Strategy for the Elderly at the central level	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Ongoing until The Next AWP
TAP 7. Regional planning	EOPO1	3.1.3.2	Technical recommendations regarding the implementation of the National Action Plan for People with Disabilities	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Ongoing until The Next AWP
Tap 10. Local revenue	EOPO2	4.1.1.1	Analysis and recommendations for the identification of regional revenue and financing potential	N/A	Completed	Ongoing until The Next AWP	Completed	Ongoing until The Next AWP	Ongoing until The Next AWP	Ongoing until The Next AWP	Not relevant	Ongoing until The Next AWP
Tap 10. Local revenue	EOPO2	4.1.1.2	Recommendations for the draft Regional Regulation on PDRD	Completed	Completed	Completed	Completed	Completed	Completed	Completed	Completed	Completed
Tap 10. Local revenue	EOPO2	4.1.1.3	Implementation of dissemination activities regarding the governance of regional public service agencies in the health sector	Carry forward to The Next AWP	Carry forward to The Next AWP	Carry forward to The Next AWP	Carry forward to The Next AWP	Not relevant	Not relevant	Not relevant	Not relevant	Carry forward to The Next AWP
Tap 10. Local revenue	EOPO2	4.1.1.4	Analysis of the inventory and reporting of regional-owned properties so that the management of regional-owned properties is more transparent, effective, efficient, competitive, and accountable.	Carry forward to The Next AWP	Carry forward to The Next AWP	Carry forward to The Next AWP	Carry forward to The Next AWP	Not relevant	Carry forward to The Next AWP	Not relevant	Not relevant	Carry forward to The Next AWP
Tap 10. Local revenue	EOPO2	4.1.1.5	Recommendations for the draft regional head regulation on the implementation of Regional Regulation on PDRD	Completed	Ongoing until The Next AWP	Completed	Completed	Ongoing until The Next AWP	Completed	Not relevant	Not relevant	Ongoing until The Next AWP
Tap 10. Local revenue	EOPO2	4.1.1.6	Recommendations for the draft governor regulation related to the management of non-motor vehicle tax revenues in Aceh.	Completed	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Completed
Tap 10. Local revenue	EOPO2	4.1.1.7	Technical recommendations regarding the system integration of regional revenues from tax and non-tax.	Completed	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Completed
TAP 11. Regional Endowment Fund	EOPO2	4.1.2.1	ASN in the relevant work units are trained in DAD management	Carry forward to The Next AWP	N/A	N/A	N/A	N/A	N/A	Not relevant	Carry forward to The Next AWP	Carry forward to The Next AWP
TAP 11. Regional Endowment Fund	EOPO2	4.1.2.2	Aceh Qanun and Papua Perdasus draft recommendations on DAD/DAP in Provincial locations other than Aceh/Papua.	Completed	N/A	N/A	N/A	N/A	N/A	Not relevant	N/A	Completed
TAP 11. Regional Endowment Fund	EOPO2	4.1.2.3	Recommendations for the draft regional head regulation on the implementation of Qanun and Peraturan of DAD/DAP Governors, in Provincial locations other than Aceh, Papua and West Papua.	Completed	N/A	N/A	N/A	N/A	N/A	Not relevant	Not relevant	Completed

TAP	EOPO	# OUTPUT	OUTPUT	Aceh Province	NTB Province	NTT Province	Kalimantan Utara Province	Gorontalo Province	Maluku Province	Papua Province	Papua Barat Province	National
TAP 12. Fiscal transfer	EOPO2	4.1.3.1	ASN work units are trained in calculating and planning the earmarked General Allocation Funds	Completed	Completed	Completed	Completed	Completed	Completed	Completed	Completed	Completed
TAP 12. Fiscal transfer	EOPO2	4.1.3.2	ASN in the relevant work units are trained in planning and managing TKD - General Allocation Funds	Completed	Completed	Completed	Completed	Completed	Completed	Completed	Completed	Completed
TAP 9. Special Autonomy Funds	EOPO2	4.1.4.1	ASN work units are trained in preparing the 2024 RAP Document, 2022 RAP SILPA Document, Revised RAP Document for the Current 2023 FY (if needed), and Adjusted RAP Document for determining TKDD Details (Presidential Regulation on State Budget/APBN) through the SIKD-OTSUS application	N/A	N/A	N/A	N/A	N/A	N/A	Completed	Completed	Completed
TAP 9. Special Autonomy Funds	EOPO2	4.1.4.2	ASN work units are trained in preparing Reports on Realisation, Reports on Output, and APIP Reviews through the SIKD-OTSUS application	N/A	N/A	N/A	N/A	N/A	N/A	Completed	Completed	Completed
TAP 9. Special Autonomy Funds	EOPO2	4.1.4.3	ASN work units are trained in allocating the TAP 9. Special Autonomy Funds for 2024 FY in accordance with the policies of PMK 18/PMK.07/2023	N/A	N/A	N/A	N/A	N/A	N/A	Completed	Completed	Completed
TAP 9. Special Autonomy Funds	EOPO2	4.1.4.4	ASN work units are trained in the procedures for managing the Special Autonomy Fund of Aceh for 2024 FY	Completed	N/A	N/A	N/A	N/A	N/A	Completed	Completed	Completed
TAP 9. Special Autonomy Funds	EOPO2	4.1.4.5	ASN work units are trained in planning and managing TKD - TAP 9. Special Autonomy Funds	Not relevant	N/A	N/A	N/A	N/A	N/A	Completed	Completed	Completed
TAP 12. Fiscal transfer	EOPO2	4.1.5.1	ASN in the relevant work units are trained in planning and managing TKD - Special Allocation Funds	Carry forward to The Next AWP	Ongoing until The Next AWP	Ongoing until The Next AWP	Carry forward to The Next AWP	Ongoing until The Next AWP	Carry forward to The Next AWP	Ongoing until The Next AWP	Ongoing until The Next AWP	Ongoing until The Next AWP
TAP 12. Fiscal transfer	EOPO2	4.1.6.1	Map of analysis and technical recommendations for handling Revenue-Sharing Fund (DBH) issues, especially across regions	Completed	Completed	Ongoing until The Next AWP	Carry forward to The Next AWP	Ongoing until The Next AWP	Carry forward to The Next AWP	Carry forward to The Next AWP	Carry forward to The Next AWP	Ongoing until The Next AWP
TAP 12. Fiscal transfer	EOPO2	4.1.6.2	ASN work units are trained in planning and managing TKD - Revenue-Sharing Funds	Completed	Completed	Completed	Completed	Completed	Completed	Completed	Completed	Completed
TAP 8. Regional budgeting	EOPO2	4.1.7.1	ASN work units are trained in developing KUA PPAS in line with Regional KEM PPKF	Carry forward to The Next AWP	Carry forward to The Next AWP	Carry forward to The Next AWP	Completed	Carry forward to The Next AWP	Carry forward to The Next AWP	Carry forward to The Next AWP	Carry forward to The Next AWP	Carry forward to The Next AWP
Tap 10. Local revenue	EOPO2	4.1.7.2	ASN work units are trained to fulfil mandatory spending for infrastructure in the regions	Carry forward to The Next AWP	Completed	Not relevant	Carry forward to The Next AWP	Carry forward to The Next AWP	Carry forward to The Next AWP	Carry forward to The Next AWP	Carry forward to The Next AWP	Carry forward to The Next AWP
Tap 10. Local revenue	EOPO2	4.1.7.3	ASN work units are trained in funding synergies -National and Regional Budget (APBN and APBD) in the context of providing quality on Service Delivery Acceleration	Carry forward to The Next AWP	Carry forward to The Next AWP	Carry forward to The Next AWP	Not relevant	Carry forward to The Next AWP	Carry forward to The Next AWP	Carry forward to The Next AWP	Carry forward to The Next AWP	Carry forward to The Next AWP

TAP	EOPO	# OUTPUT	OUTPUT	Aceh Province	NTB Province	NTT Province	Kalimantan Utara Province	Gorontalo Province	Maluku Province	Papua Province	Papua Barat Province	National
TAP 7. Regional planning	EOPO2	4.2.1.1	Recommendations regarding the curriculum, materials, and implementation of ASN training in the New Autonomous Province (DOB) related to the conformity testing of draft regency/city regulations on APBD and their elaboration in accordance with the provisions of higher laws and regulations	N/A	N/A	N/A	N/A	N/A	N/A	Carry forward to The Next AWP	Carry forward to The Next AWP	Carry forward to The Next AWP
TAP 7. Regional planning	EOPO2	4.2.1.2	Recommendations for the draft 2025-2045 Regional RPJP for meeting the MSS	Completed	Completed	Completed	Completed	Completed	Completed	Completed	Completed	Completed
TAP 7. Regional planning	EOPO2	4.2.1.3	Recommendations for the draft 2025-2029 Regional RPJM for meeting the MSS	Completed	Completed	Ongoing until The Next AWP	Completed	Carry forward to The Next AWP	Completed	Carry forward to The Next AWP	Carry forward to The Next AWP	Ongoing until The Next AWP
TAP 7. Regional planning	EOPO2	4.2.1.4	Technical recommendations regarding mechanisms for controlling the planning process at the provincial level.	Carry forward to The Next AWP	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Carry forward to The Next AWP
TAP 7. Regional planning	EOPO2	4.2.1.5	Technical recommendations for the nomenclature cascade of program and activity formulation in planning documents (RPJPD, RPJMD, RESTRA)	Not relevant	Carry forward to The Next AWP	Carry forward to The Next AWP	Completed	Not relevant	Not relevant	Not relevant	Not relevant	Carry forward to The Next AWP
TAP 7. Regional planning	EOPO2	4.2.1.6	ASN work units are trained in preparing planning cascading matrices (in SKALA target regions)	Carry forward to The Next AWP	Carry forward to The Next AWP	Carry forward to The Next AWP	Completed	Carry forward to The Next AWP	Carry forward to The Next AWP	Ongoing until The Next AWP	Completed	Ongoing until The Next AWP
TAP 6. Managing implementation of minimum service standards	EOPO2	4.2.2.1	Technical input to the preparation of the report on MSS implementation in SKALA Program locations	Completed	Completed	Completed	Completed	Carry forward to The Next AWP	Carry forward to The Next AWP	Ongoing until The Next AWP	Carry forward to The Next AWP	Ongoing until The Next AWP
TAP 6. Managing implementation of minimum service standards	EOPO2	4.2.2.2	ASN work units are trained in the MSS implementation stages	Completed	Completed	Completed	Completed	Completed	Carry forward to The Next AWP	Carry forward to The Next AWP	Carry forward to The Next AWP	Ongoing until The Next AWP
TAP 6. Managing implementation of minimum service standards	EOPO2	4.2.2.3	ASN work units are trained in the procedures for interpreting MSS quality indicators	Completed	Completed	Completed	Completed	Completed	Carry forward to The Next AWP	Carry forward to The Next AWP	Carry forward to The Next AWP	Ongoing until The Next AWP
TAP 6. Managing implementation of minimum service standards	EOPO2	4.2.2.4	Recommendations for the draft regional action plans regarding the application of MSS.	Completed	Completed	Completed	Completed	Ongoing until The Next AWP	Completed	Carry forward to The Next AWP	Carry forward to The Next AWP	Ongoing until The Next AWP
TAP 6. Managing implementation of minimum service standards	EOPO2	4.2.2.5	Technical recommendations regarding the alignment of programs, activities, and sub-activities in accordance with the nomenclature prepared for the implementation of MSS.	Completed	Completed	Ongoing until The Next AWP	Completed	Carry forward to The Next AWP	Carry forward to The Next AWP	Carry forward to The Next AWP	Carry forward to The Next AWP	Ongoing until The Next AWP

TAP	EOPO	# OUTPUT	OUTPUT	Aceh Province	NTB Province	NTT Province	Kalimantan Utara Province	Gorontalo Province	Maluku Province	Papua Province	Papua Barat Province	National
TAP 6. Managing implementation of minimum service standards	EOPO2	4.2.2.6	MSS implementation teams in regions are trained in 4 stages of MSS implementation	Completed	Completed	Completed	Completed	Completed	Completed	Carry forward to The Next AWP	Carry forward to The Next AWP	Ongoing until The Next AWP
TAP 6. Managing implementation of minimum service standards	EOPO2	4.2.2.7	Technical input to the implementation of monitoring and evaluation and reporting of the application and implementation of MSS.	Completed	Completed	Completed	Completed	Carry forward to The Next AWP	Carry forward to The Next AWP	Carry forward to The Next AWP	Carry forward to The Next AWP	Ongoing until The Next AWP
TAP 6. Managing implementation of minimum service standards	EOPO2	4.2.2.8	Preparation of a roadmap to the fulfilment of health services in Gorontalo Province	N/A	N/A	N/A	N/A	Not relevant	N/A	N/A	N/A	Not relevant
TAP 9. Special Autonomy Funds	EOPO2	4.2.3.1	Implementation of the assessment of the 2024 RAP for 6 Provinces of Tanah Papua in accordance with the 2024 Special Autonomy Planning Evaluation Mechanism for Papua	N/A	N/A	N/A	N/A	N/A	N/A	Completed	Completed	Completed
TAP 9. Special Autonomy Funds	EOPO2	4.2.3.2	Recommendations for the draft guidance documents on the implementation of social protection programs (including the PAITUA program)	N/A	N/A	N/A	N/A	N/A	N/A	Completed	Completed	Completed
TAP 9. Special Autonomy Funds	EOPO2	4.2.3.3	Recommendations for the draft guidance documents on the implementation of basic service provision programs (including the Smart South Papua program)	N/A	N/A	N/A	N/A	N/A	N/A	Ongoing until The Next AWP	N/A	Ongoing until The Next AWP
TAP 9. Special Autonomy Funds	EOPO2	4.2.3.4	Recommendations for the draft design of control and evaluation of Papua development	N/A	N/A	N/A	N/A	N/A	N/A	Completed	N/A	Completed
TAP 9. Special Autonomy Funds	EOPO2	4.2.3.5	Recommendations for draft RAP that accommodates public proposals in the Development Plan Deliberation on Special Autonomy	N/A	N/A	N/A	N/A	N/A	N/A	Ongoing until The Next AWP	N/A	Ongoing until The Next AWP
TAP 9. Special Autonomy Funds	EOPO2	4.2.3.6	Report on the results of the trial for the SIPPP application utilization in proposing RAP	N/A	N/A	N/A	N/A	N/A	N/A	Ongoing until The Next AWP	Completed	Ongoing until The Next AWP
TAP 4. Data management and systems integration	EOPO2	5.1.1.1	Technical recommendations regarding REGSOSEK - SIGAP integration design	Carry forward to The Next AWP	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Carry forward to The Next AWP
TAP 4. Data management and systems integration	EOPO2	5.1.1.2	Technical recommendations regarding the enrichment feature of the One Data NTB portal to meet the planning, budgeting, and basic service needs of women, people with disabilities, and vulnerable communities	N/A	Completed	N/A	N/A	N/A	N/A	N/A	N/A	Completed
TAP 4. Data management and systems integration	EOPO2	5.1.1.3	Map of data and information requirements for the integration of SEPAKAT into SIGAP	Completed	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Completed
TAP 5. Data analysis and utilisation	EOPO2	5.1.1.4	Map of data and information requirements for the preparation of work unit planning documents.	Completed	Completed	Completed	Completed	Ongoing until The Next AWP	Carry forward to The Next AWP	Ongoing until The Next AWP	Carry forward to The Next AWP	Ongoing until The Next AWP

TAP	EOPO	# OUTPUT	OUTPUT	Aceh Province	NTB Province	NTT Province	Kalimantan Utara Province	Gorontalo Province	Maluku Province	Papua Province	Papua Barat Province	National
TAP 4. Data management and systems integration	EOPO2	5.1.1.5	Technical input to the preparation of the ERD design for the targeting system for beneficiaries of zakat-based social assistance programs for the fulfilment of basic services.	Completed	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Completed
TAP 5. Data analysis and utilisation	EOPO2	5.1.1.6	List of sectoral data and microdata for basic service fulfilment planning and budgeting.	Completed	Completed	Completed	Completed	Ongoing until The Next AWP	Carry forward to The Next AWP	Carry forward to The Next AWP	Carry forward to The Next AWP	Ongoing until The Next AWP
TAP 5. Data analysis and utilisation	EOPO2	5.1.1.7	Technical recommendations regarding sectoral data updating on the NTB data portal	N/A	Completed	N/A	N/A	N/A	N/A	N/A	N/A	Completed
TAP 4. Data management and systems integration	EOPO2	5.1.1.8	Technical recommendations regarding regional application integration schemes with the SEPAKAT application	Carry forward to The Next AWP	Carry forward to The Next AWP	Carry forward to The Next AWP	Ongoing until The Next AWP	Carry forward to The Next AWP	Not relevant	Carry forward to The Next AWP	Carry forward to The Next AWP	Carry forward to The Next AWP
TAP 5. Data analysis and utilisation	EOPO2	5.1.2.1	Technical recommendations regarding the utilization of micro-data at the regional level for poverty analysis	Completed	Completed	Completed	Completed	Completed	Completed	Carry forward to The Next AWP	Carry forward to The Next AWP	Ongoing until The Next AWP
TAP 5. Data analysis and utilisation	EOPO2	5.1.2.2	Training for SIPD RI application trainers at the provincial level	Carry forward to The Next AWP	Carry forward to The Next AWP	Carry forward to The Next AWP	Carry forward to The Next AWP	Carry forward to The Next AWP	Completed	Completed	Completed	Ongoing until The Next AWP
TAP 5. Data analysis and utilisation	EOPO2	5.1.2.3	Technical analysis and recommendations related to the schemes for utilising data for social protection in fulfilling the MSS for women, people with disabilities, and vulnerable groups.	Completed	Completed	Carry forward to The Next AWP	Carry forward to The Next AWP	Carry forward to The Next AWP	Carry forward to The Next AWP	Carry forward to The Next AWP	Carry forward to The Next AWP	Ongoing until The Next AWP
TAP 5. Data analysis and utilisation	EOPO2	5.1.2.4	Report on case studies on the utilisation of Regsosek data for development planning documents at the regional level	Carry forward to The Next AWP	Carry forward to The Next AWP	Carry forward to The Next AWP	Carry forward to The Next AWP	Carry forward to The Next AWP	Carry forward to The Next AWP	Carry forward to The Next AWP	Carry forward to The Next AWP	Carry forward to The Next AWP
TAP 5. Data analysis and utilisation	EOPO2	5.1.2.5	Training for a team of trainers for training in the utilisation of Regsosek data through SEPAKAT in the target provinces	Completed	Completed	Completed	Completed	Ongoing until The Next AWP	Completed	Carry forward to The Next AWP	Carry forward to The Next AWP	Ongoing until The Next AWP
TAP 5. Data analysis and utilisation	EOPO2	5.1.2.6	Technical recommendations regarding the utilization of results of SEPAKAT data analysis for regional planning	Carry forward to The Next AWP	Completed	Completed	Completed	Ongoing until The Next AWP	Completed	Carry forward to The Next AWP	Carry forward to The Next AWP	Ongoing until The Next AWP
TAP 5. Data analysis and utilisation	EOPO2	5.1.2.7	Recommendations for the draft guides, designs, and dissemination of the utilisation of Papua SIO data.	N/A	N/A	N/A	N/A	N/A	N/A	Carry forward to The Next AWP	N/A	Carry forward to The Next AWP

TAP	EOPO	# OUTPUT	OUTPUT	Aceh Province	NTB Province	NTT Province	Kalimantan Utara Province	Gorontalo Province	Maluku Province	Papua Province	Papua Barat Province	National
TAP 5. Data analysis and utilisation	EOPO2	5.1.2.8	Recommendations for the draft guides, designs, and dissemination of the utilisation of SIAK+ data.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Carry forward to The Next AWP	Carry forward to The Next AWP
TAP 5. Data analysis and utilisation	EOPO2	5.1.3.1	Technical recommendations regarding the management mechanism of the one data portal in accordance with planning, budgeting, and basic service needs for women, people with disabilities and vulnerable groups	Completed	Completed	Ongoing until The Next AWP	Carry forward to The Next AWP	Ongoing until The Next AWP	Carry forward to The Next AWP	Ongoing until The Next AWP	Ongoing until The Next AWP	Ongoing until The Next AWP
TAP 5. Data analysis and utilisation	EOPO2	5.1.3.2	Technical input to the preparation of technical guidelines on the use of SIGAP version 2.0	Completed	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Completed
TAP 3. Village Information Systems	EOPO2	5.1.4.1	Recommendations for draft policies on the role of regional government in managing information systems at the village level	Completed	Completed	Completed	Completed	Ongoing until The Next AWP	Not relevant	Completed	Completed	Ongoing until The Next AWP
TAP 3. Village Information Systems	EOPO2	5.1.4.2	Recommendations for drafting budget allocation policies that support the management of information systems at the village level	Completed	Completed	Completed	Completed	Ongoing until The Next AWP	Not relevant	Ongoing until The Next AWP	Ongoing until The Next AWP	Ongoing until The Next AWP
TAP 3. Village Information Systems	EOPO2	5.1.4.3	ASN are trained in the technical development of information systems at the village level	Completed	Carry forward to The Next AWP	Carry forward to The Next AWP	Carry forward to The Next AWP	Ongoing until The Next AWP	Not relevant	Completed	Ongoing until The Next AWP	Ongoing until The Next AWP
TAP 4. Data management and systems integration	EOPO2	5.1.5.1	Recommendations for the draft Governor Regulation on One Data Action Plan	Carry forward to The Next AWP	Completed	Completed	Completed	Ongoing until The Next AWP	Carry forward to The Next AWP	Carry forward to The Next AWP	Carry forward to The Next AWP	Ongoing until The Next AWP
TAP 4. Data management and systems integration	EOPO2	5.1.5.2	Recommendations for the draft guidelines on One Data governance	Completed	Ongoing until The Next AWP	Completed	Carry forward to The Next AWP	Carry forward to The Next AWP	Carry forward to The Next AWP	Ongoing until The Next AWP	Ongoing until The Next AWP	Ongoing until The Next AWP
TAP 4. Data management and systems integration	EOPO2	5.1.5.3	Provincial and regency/city ASN are trained in the management of one data	Completed	Ongoing until The Next AWP	Ongoing until The Next AWP	Completed	Carry forward to The Next AWP	Carry forward to The Next AWP	Ongoing until The Next AWP	Ongoing until The Next AWP	Ongoing until The Next AWP
TAP 6. Managing implementation of minimum service standards	EOPO2	6.1.1.1	Technical recommendations regarding the design of the MSS Award for regency/city governments.	Carry forward to The Next AWP	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Carry forward to The Next AWP
Others	EOPO2	6.1.2.1	Compilation of good development practice documents in Regional Area III and utilisation of the Special Autonomy fund for Papua.	N/A	N/A	N/A	N/A	N/A	N/A	Ongoing until The Next AWP	Carry forward to The Next AWP	Ongoing until The Next AWP
TAP 6. Managing implementation of minimum service standards	EOPO2	6.1.2.2	Technical recommendations regarding the design of consultation clinic models and sharing of good practices in applying and implementing the MSS for provinces and regencies/cities.	Carry forward to The Next AWP	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Carry forward to The Next AWP

TAP	EOPO	# OUTPUT	OUTPUT	Aceh Province	NTB Province	NTT Province	Kalimantan Utara Province	Gorontalo Province	Maluku Province	Papua Province	Papua Barat Province	National
Others	EOPO2	6.1.2.3	Technical recommendation on reinforcement of Knowledge Management Centre (KMC) Team and the functional role of regional apparatus planners (OPD) in the provision of Service Delivery Acceleration	N/A	Completed	N/A	N/A	N/A	N/A	N/A	N/A	Completed
Others	EOPO2	6.1.2.4	Map of strategic issues in regional development related to the provisions of inclusive Service Delivery Acceleration	Completed	Completed	Carry forward to The Next AWP	N/A	N/A	N/A	Carry forward to The Next AWP	Carry forward to The Next AWP	Carry forward to The Next AWP
TAP 7. Regional planning	EOPO3	7.1.1.1	Documentation of planning implementation lessons that are responsive to the elderly at the regional level	Carry forward to The Next AWP	Ongoing until The Next AWP	Ongoing until The Next AWP	Carry forward to The Next AWP	Not relevant	Not relevant	Not relevant	Carry forward to The Next AWP	Ongoing until The Next AWP
TAP 7. Regional planning	EOPO3	7.1.2.1	Recommendations for draft RADPD in regions	Completed	Completed	Completed	Ongoing until The Next AWP	Ongoing until The Next AWP	Completed	Carry forward to The Next AWP	Carry forward to The Next AWP	Ongoing until The Next AWP
TAP 7. Regional planning	EOPO3	7.1.3.1	ASN are trained in preparing GEDSI responsive planning and budget	Completed	Completed	Completed	Completed	Ongoing until The Next AWP	Ongoing until The Next AWP	Carry forward to The Next AWP	Carry forward to The Next AWP	Ongoing until The Next AWP
TAP 7. Regional planning	EOPO3	7.1.3.2	Analysis and map of GEDSI mainstreaming issues in TAP 7. Regional planning and budgeting documents	Completed	Completed	Completed	Completed	Ongoing until The Next AWP	Ongoing until The Next AWP	Carry forward to The Next AWP	Carry forward to The Next AWP	Ongoing until The Next AWP
TAP 1. Participation, representation and influence of women and vulnerable groups in planning and decision-making processes	EOPO3	7.1.3.3	Recommendations for cross-stakeholder collaboration models in mainstreaming GEDSI in regions	Carry forward to The Next AWP	Completed	Completed	Completed	Ongoing until The Next AWP	Ongoing until The Next AWP	N/A	N/A	Ongoing until The Next AWP
TAP 7. Regional planning	EOPO3	7.1.3.4	Technical recommendations on the preparation and application of regional regulations on gender mainstreaming	Completed	Carry forward to The Next AWP	Completed	Completed	Carry forward to The Next AWP	Completed	Carry forward to The Next AWP	Carry forward to The Next AWP	Ongoing until The Next AWP
TAP 7. Regional planning	EOPO3	7.1.3.5	Availability of gender and disability-responsive planning implementation learning documents at the regional level	Completed	Carry forward to The Next AWP	Carry forward to The Next AWP	Carry forward to The Next AWP	Carry forward to The Next AWP	Carry forward to The Next AWP	Carry forward to The Next AWP	Carry forward to The Next AWP	Carry forward to The Next AWP
TAP 1. Participation, representation and influence of women and vulnerable groups in planning and decision-making processes	EOPO3	7.1.4.1	Recommendations for the involvement models of women's groups, people with disabilities, and other vulnerable groups in planning and budgeting	Completed	Ongoing until The Next AWP	Carry forward to The Next AWP	Completed	Carry forward to The Next AWP	Completed	Carry forward to The Next AWP	Carry forward to The Next AWP	Ongoing until The Next AWP

TAP	EOPO	# OUTPUT	OUTPUT	Aceh Province	NTB Province	NTT Province	Kalimantan Utara Province	Gorontalo Province	Maluku Province	Papua Province	Papua Barat Province	National
TAP 1. Participation, representation and influence of women and vulnerable groups in planning and decision-making processes	EOPO3	8.1.1.1	Technical input to the establishment of disability committees at the provincial level	Not relevant	Completed	Not relevant	Carry forward to The Next AWP	Carry forward to The Next AWP	Carry forward to The Next AWP	Not relevant	Not relevant	Carry forward to The Next AWP
TAP 1. Participation, representation and influence of women and vulnerable groups in planning and decision-making processes	EOPO3	8.1.1.2	Technical analyses and recommendations related to the fulfilment of minimum service standards for women, people with disabilities and vulnerable groups in regions	Completed	Carry forward to The Next AWP	Ongoing until The Next AWP	Carry forward to The Next AWP	Carry forward to The Next AWP	Carry forward to The Next AWP	Carry forward to The Next AWP	Carry forward to The Next AWP	Ongoing until The Next AWP
TAP 1. Participation, representation and influence of women and vulnerable groups in planning and decision-making processes	EOPO3	8.1.1.3	Availability of women's group nodes/networks as government partners in GEDSI responsive planning and budgeting	Completed	Completed	Completed	Completed	Completed	Completed	Carry forward to The Next AWP	Carry forward to The Next AWP	Completed
TAP 1. Participation, representation and influence of women and vulnerable groups in planning and decision-making processes	EOPO3	8.1.1.4	Availability of nodes/networks of groups with disabilities and other vulnerable groups as government partners in GEDSI responsive planning and budgeting	Completed	Completed	Completed	Completed	Completed	Completed	Carry forward to The Next AWP	Carry forward to The Next AWP	Completed
TAP 3. Village Information Systems	EOPO3	9.1.1.1	Technical input to the preparation of design for expanding the scope of locations and updating village-based REGSOSEK data (SIO Papua and SAIK+)	N/A	N/A	N/A	N/A	N/A	N/A	Ongoing until The Next AWP	Ongoing until The Next AWP	Ongoing until The Next AWP
TAP 3. Village Information Systems	EOPO3	9.1.1.2	Technical input to the expansion of the use of SIGAP through the implementation of Thematic KKN by Universities	Completed	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Completed
TAP 3. Village Information Systems	EOPO3	9.1.1.3	Technical input to the expansion of SID in 4 Cities and 2 Regencies	N/A	Completed	N/A	N/A	N/A	N/A	N/A	N/A	Completed
TAP 3. Village Information Systems	EOPO3	9.1.1.4	Technical input for the implementation of the data provision system at the village level	N/A	N/A	Carry forward to The Next AWP	Carry forward to The Next AWP	Carry forward to The Next AWP	Not relevant	N/A	N/A	Carry forward to The Next AWP
TAP 3. Village Information Systems	EOPO3	9.1.1.5	Technical recommendations regarding the availability of complete, valid, up-to-date and disaggregated data on vulnerable groups	Completed	Ongoing until The Next AWP	Ongoing until The Next AWP	Ongoing until The Next AWP	Carry forward to The Next AWP	Ongoing until The Next AWP	Not relevant	Not relevant	Completed
MERL	LINTAS EOPO-PUSAT	10.1.1.1	Quality reports on program progress (quarterly, semester, and annually) for internal parties, government partners, and donors.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Completed
MERL	LINTAS EOPO-PUSAT	10.1.1.2	Recommendations for the results of program monitoring to increase program implementation effectiveness.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Completed

TAP	EOPO	# OUTPUT	OUTPUT	Aceh Province	NTB Province	NTT Province	Kalimantan Utara Province	Gorontalo Province	Maluku Province	Papua Province	Papua Barat Province	National
MERL	LINTAS EOPO-PUSAT	10.1.1.3	Program documentation products, in the form of draft reports, stories of changes, and various analysis products of program implementation (gaps, issues, obstacles, etc.).	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Completed
MERL	LINTAS EOPO-PUSAT	10.1.2.1	Information dashboard to support program planning, implementation, reporting, learning, and adaptation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Completed
MERL	LINTAS EOPO-PUSAT	10.2.1.1	Evidentiary products that are ready to be published (stories of changes, case studies, policy briefs, fact sheets) that can be used to influence government programs and policy decision-making.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Completed
MERL	LINTAS EOPO-PUSAT	10.3.1.1	Research products for program management (including for the purposes of MERL: baseline data and program implementation, for example, Political Economy Analysis, thematic studies related to PFM, DNA, and GEDSI)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Completed
MERL	LINTAS EOPO-PUSAT	10.4.1.1	Recommendations for the results of program learning to strengthen program strategy, effectiveness, and sustainability	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Completed
Comms	LINTAS EOPO-PUSAT	11.1.1.1	Technical recommendations regarding FORDASI (Asymmetric Decentralization Forum design)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Completed
Comms	LINTAS EOPO-PUSAT	11.1.2.1	The SKALA website and repository are available and working	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Completed
Comms	LINTAS EOPO-PUSAT	11.1.2.2	The knowledge management platform is available and working	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Completed
Comms	LINTAS EOPO-PUSAT	11.2.1.1	SKALA communication products are available	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Completed
Comms	LINTAS EOPO-PUSAT	11.3.1.1	Design and implementation of capacity building for SKALA stakeholders related to communication and implemented KM programs	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Completed
Comms	LINTAS EOPO-PUSAT	11.4.1.1	Communication of the progress and results of the SKALA program to a wider audience through knowledge-sharing events	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Completed
Comms	LINTAS EOPO-PUSAT	11.4.1.2	The SKALA outreach design is prepared and implemented	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Completed
Public Policy	LINTAS EOPO-PUSAT	11.4.1.3	Map of policy innovations in regions related to basic services	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Completed
Public Policy	LINTAS EOPO-PUSAT	11.4.1.4	Policy briefs for education, health, and social issues (MSS)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Completed
Governance	LINTAS EOPO-PUSAT	12.1.1.1	Steering Committee's meetings	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Completed
Governance	LINTAS EOPO-PUSAT	12.1.1.2	Technical Committee's meetings	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Completed
Governance	LINTAS EOPO-PUSAT	12.1.1.3	Work Group's meetings	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Completed
Governance	LINTAS EOPO-PUSAT	12.1.2.1	The internal review of the SKALA program is carried out every quarter	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Completed
Governance	LINTAS EOPO-PUSAT	12.1.2.2	SKALA Secretariat activities	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Completed

TAP	EOPO	# OUTPUT	OUTPUT	Aceh Province	NTB Province	NTT Province	Kalimantan Utara Province	Gorontalo Province	Maluku Province	Papua Province	Papua Barat Province	National
Governance	LINTAS EOPO-PUSAT	12.2.1.1	The management and reporting of the implementation of the SKALA program funds at Bappenas are carried out	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Completed
Governance	LINTAS EOPO-PUSAT	12.2.2.1	The management and reporting of the implementation of the SKALA program funds at the MoHA are carried out	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Completed
Governance	LINTAS EOPO-PUSAT	12.2.2.2	Technical support for mapping issues and strengthening procedures for regional cooperation with overseas institutions and regional governments overseas	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Completed
Governance	LINTAS EOPO-PUSAT	12.2.2.3	Technical support for documenting smart practices on regional cooperation with overseas institutions and regional governments overseas as an alternative to regional development	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Completed
Governance	LINTAS EOPO-PUSAT	12.2.2.4	Technical input to the preparation of the strategic plan of the Directorate General of Regional Development	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Completed
Governance	LINTAS EOPO-PUSAT	12.2.3.1	The management and reporting of the implementation of the SKALA program funds at the MoF are carried out	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Completed
Governance	LINTAS EOPO-PUSAT	12.2.3.2	Technical Recommendations regarding harmonisation of the direction of strategic planning objectives of the 2025-2029 DJPK that are aligned with the Vision and Mission of the President and Vice President, the Strategic Plan of the MoF, and the Development Agenda	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Completed
Governance	LINTAS EOPO	12.3.1.1	Meetings of the Aceh Program Provincial Committee are held	Completed	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Completed
Governance	LINTAS EOPO	12.3.1.2	The management of the SKALA Secretariat in Aceh is carried out	Completed	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Completed
Governance	LINTAS EOPO	12.3.2.1	Meetings of the North Kalimantan Program Provincial Committee are held	N/A	N/A	N/A	Completed	N/A	N/A	N/A	N/A	Completed
Governance	LINTAS EOPO	12.3.2.2	The management of the SKALA Secretariat in North Kalimantan is carried out	N/A	N/A	N/A	Completed	N/A	N/A	N/A	N/A	Completed
Governance	LINTAS EOPO	12.3.3.1	Meetings of the Gorontalo Program Provincial Committee are held	N/A	N/A	N/A	N/A	Completed	N/A	N/A	N/A	Completed
Governance	LINTAS EOPO	12.3.3.2	The management of the SKALA Secretariat in Gorontalo is carried out	N/A	N/A	N/A	N/A	Completed	N/A	N/A	N/A	Completed
Governance	LINTAS EOPO	12.3.4.1	Meetings of the NTB Program Provincial Committee are held	N/A	Completed	N/A	N/A	N/A	N/A	N/A	N/A	Completed
Governance	LINTAS EOPO	12.3.4.2	The management of the SKALA Secretariat in NTB is carried out	N/A	Completed	N/A	N/A	N/A	N/A	N/A	N/A	Completed
Governance	LINTAS EOPO	12.3.5.1	Meetings of the NTT Program Provincial Committee are held	N/A	N/A	Completed	N/A	N/A	N/A	N/A	N/A	Completed
Governance	LINTAS EOPO	12.3.5.2	The management of the SKALA Secretariat in NTT is carried out	N/A	N/A	Completed	N/A	N/A	N/A	N/A	N/A	Completed
Governance	LINTAS EOPO	12.3.6.1	Meetings of the Maluku Program Provincial Committee are held	N/A	N/A	N/A	N/A	N/A	Completed	N/A	N/A	Completed
Governance	LINTAS EOPO	12.3.6.2	The management of the SKALA Secretariat in Maluku is carried out	N/A	N/A	N/A	N/A	N/A	Completed	N/A	N/A	Completed
Governance	LINTAS EOPO	12.3.7.1	Meetings of the Papua Program Provincial Committee are held	N/A	N/A	N/A	N/A	N/A	N/A	Completed	N/A	Completed

TAP	EOPO	# OUTPUT	OUTPUT	Aceh Province	NTB Province	NTT Province	Kalimantan Utara Province	Gorontalo Province	Maluku Province	Papua Province	Papua Barat Province	National
Governance	LINTAS EOPO	12.3.7.2	The management of the SKALA Secretariat in Papua is carried out	N/A	N/A	N/A	N/A	N/A	N/A	Completed	N/A	Completed
Governance	LINTAS EOPO	12.3.8.1	Meetings of the West Papua Program Provincial Committee are held	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Completed	Completed
Governance	LINTAS EOPO	12.3.8.2	The management of the SKALA Secretariat in West Papua is carried out	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Completed	Completed
TAP 9. Special Autonomy Funds	EOPO1	1.2.4.7	Design and implementation of monitoring and evaluation (monev) for special autonomy (Otsus) expenditures, including the development of monev modules for Otsus expenditures in the Otsus Regional Financial Management Information System (SIKD Otsus)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Ongoing until The Next AWP
TAP 9. Special Autonomy Funds	EOPO1	1.2.4.8	Technical recommendations for revising the Minister of Finance Regulation (PMK) on the management of Otsus funds.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Completed
TAP 12. Fiscal transfer	EOPO1	1.1.7.7	Regional government civil servants (ASN) in relevant work units are trained to plan and manage Non-Physical Special Allocation Funds (DAK Non Fisik) (Context of Managing Health Operational Assistance Funds - BOK)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Ongoing until The Next AWP
TAP 4. Data management and systems integration	EOPO1	2.1.6.3	Scheme for the use of the SIPPP and Regional Assistance in its utilization.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Carry forward to The Next AWP
TAP 8. Regional budgeting	EOPO1	1.2.2.7	Technical input for the general guidelines of the Regional Budget	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Completed
TAP 8. Regional budgeting	EOPO2	4.1.7.4	Technical recommendations for the preparation of the General Policy for Budget Priorities and Spending Limits (KUA PPKS) oriented towards meeting basic services.	Completed	Carry forward to The Next AWP	Carry forward to The Next AWP	Carry forward to The Next AWP	Carry forward to The Next AWP	Carry forward to The Next AWP	Carry forward to The Next AWP	Carry forward to The Next AWP	Carry forward to The Next AWP
TAP 8. Regional budgeting	EOPO2	4.1.3.3	Study on the utilization of earmarked General Allocation Funds (DAU) as input for planning and budgeting to meet basic services.	Ongoing until The Next AWP	Carry forward to The Next AWP	Carry forward to The Next AWP	N/A	N/A	Carry forward to The Next AWP	N/A	N/A	Carry forward to The Next AWP
TAP 8. Regional budgeting	EOPO1	1.2.2.8	Study on regional revenue and expenditure analysis (PERA study).	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Ongoing until The Next AWP
TAP 5. Data analysis and utilisation	EOPO1	2.1.5.8	Technical recommendations for ranking and matching data from the Social Economy Registration (Regsosek).	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Ongoing until The Next AWP
TAP 7. Regional planning	EOPO3	7.1.2.2	Technical recommendations for the drafting of regional regulations on disabilities (Regional Regulation on Disabilities).	Completed	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Completed
TAP 6. Managing implementation of minimum service standards	EOPO1	1.2.3.8	Support for strengthening supervision of Basic Service Standards (SPM) by the Inspectorate General (Irjen).	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Ongoing until The Next AWP

TAP	EOPO	# OUTPUT	OUTPUT	Aceh Province	NTB Province	NTT Province	Kalimantan Utara Province	Gorontalo Province	Maluku Province	Papua Province	Papua Barat Province	National
Comms	LINTAS EOPO-PUSAT	11.2.1.2	Design and implementation of public diplomacy activities are planned and executed.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Completed
Comms	LINTAS EOPO-PUSAT	11.2.1.3	Communication of the priority work agenda of Regional Directorate 3 through public diplomacy activities across various communication channels.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Completed

ANNEX 4 Provincial Reports

The provincial section in this annex provides a brief overview of progress around GEDSI, capacity development and internal synergy, in response the key monitoring questions set out below:

- KMQ 2.1. How, and to what extent, are SKALA's GEDSI Strategy priorities being applied?
- *KMQ 2.2. How and to what extent, is SKALA delivering quality and sustainable capacity development activities?*
- KMQ 3.1. To what extent is SKALA achieving internal synergies between SKALA activities?

It then covers key progress during the period, against all subnational IOs. Finally, it provides key areas of work that will be addressed in the next semester.

Aceh

Context

The Acehnese government was in transition during the semester, as the Governor was replaced by an acting official, as were Bupati in all districts and cities prior to elections. These changes have not had a significant impact on SKALA as the Regional Secretary has taken on the role of Acting Governor, and the program already has a good relationship with him. Relationships remain positive with other members of government (including those who are acting), including Assistants I, II, and III, and the heads of departments.

Effectiveness

SKALA in Aceh continues to encourage GEDSI mainstreaming perspectives by the local government. This is facilitated by engaging a local CSO Network, which offers recommendations for the Aceh's Long Term Development Plan through the development of policy briefs.

Aceh legalised the Regional Action Plan for People with Disabilities (RAD PD) in 2023. In 2024, SKALA continued to assist in the integration of RAD PD into the provincial government's work plans and support the formulation and issuance of various regulations on women and people with disability.

In support of the implementation and fulfilment of MSS, SKALA continues to provide technical support on the collection and quality assurance of data to government working units responsible for MSS delivery. This data is now available and accessible to the public on the One Data Indonesia portal for Aceh.

The technical assistance provided by the provincial MSS implementation team to the district/city through the consultation clinic method has been improved from the previous periods. The province continued to hold facilitated periodic virtual meetings to assist district/city in preparing their MSS action plan, which has supported the development and ratification of MSS action plans in 15 district/cities. In addition, the method was expanded to include workshops in areas where the capacity of districts/cities was particularly low, such as around the formulation of budgets under DBH Sawit or the development of PRDR regulations, both of which are new.

Below is the list of key achievements in Aceh during the reporting period.

Better public fiscal management in support of improved service provision (IO 4, 6)

During the reporting period, SKALA focused on working to implement elements of local taxation policy (PDRD) and the Palm Oil Revenue Sharing Fund from the national government.

- Perda PDRD No. 4/2024 was ratified by provincial government based on the study of potential regional revenue sources done by SKALA.
- The provincial government drafted the Gubernatorial regulation on tax and retribution, with SKALA providing technical input on GEDSI in Article 200. This input includes provisions for

infrastructure and facilities to support the collection of PDRD, specifically accommodating vulnerable groups with features such as breastfeeding rooms, children's play areas, disability-friendly facilities, and more

- Activity and budget plan on Palm Oil Revenue Sharing Funds for FY 2023 and 2024 for province and four of district/city (Kota Langsa, Kab. Sumeulue, Aceh Selatan, Nangan). Since 2023 is the first year of the implementation of the Palm Oil Revenue Sharing Fund, SKALA provided assistance and technical guidance to the provincial and district/city governments to help them draft activities and budget plans for use of fund monies.

Availability, management, and use of data to enhance evidence-based planning processes (IO 5, 9)

SKALA facilitated the mapping of data variables produced by government departments in Aceh to ensure agreement on the data and eliminate duplicates. After mapping 666 datasets from 48 departments, Kominfo created a standard data template. They then conducted capacity building through a data consultation clinic to help government departments at the provincial level and across districts/cities to input data into Aceh's open data portal. Kominfo used this information, as well as that contained in MSS reporting, to undertake analysis needed by government departments for MSS implementation. Below are the results of SKALA's efforts with Kominfo during the period:

- 250 government personnel from provincial and 23 districts were trained on data cleaning.
- 174 data sets (provincial) and 520 data sets (districts) are available on Aceh's open data portal.
- MSS data sets (488 variables) are now available on the Aceh open data portal.
- The 2024 Aceh Governor's decree on data list is drafted.

Gender, Disability, and Social Inclusion (Improved community participation and social inclusion in planning and decision making (IO 7, 8))

During the period, SKALA advocated for the government of Aceh to involve CSOs in the drafting of regulations for women and disabilities, as well as in the preparation of RPJPD planning documents through thematic forums. Key results include:

- Ratification of Aceh Governor's Regulation No. 53/2023 on the regional action plan for disabilities.
- Representatives of women's groups, disability groups, and academics were engaged in drafting the 2024 Aceh Regional Regulation on disability rights.
- Draft of the 2024 Aceh Regional Regulation on disability rights has now been sent to parliament.
- Draft of the 2024 Aceh Regional Regulation on the protection of women's rights is available for review.
- Policy briefs have been developed by CSO partners and used to advocate for basic services during the long term and mid-term development planning processes.

Going forward

Next semester, SKALA prioritises its support to Aceh Government to undertake the following activities:

- Facilitate the finalization of Aceh Governor's regulation on PDRD.
- Facilitate the finalization of Aceh Governor's regulation on Education Endowment Fund.
- Facilitate the finalization of Aceh Governor's regulation on people with disabilities in support of the implementation of the RAD PD
- Facilitate the finalization of the Provincial MSS Action Plan.
- Facilitate the integration of MSS action plan into the 2025 regional planning documents.
- Facilitate the calculation of standard unit cost for MSS implementation for disabilities.
- Institutionalise the MSS Clinic model and MSS awards at the provincial level.

- Develop the prototype to integrate SIGAP with REGSOSEK data.
- Expand government collaboration with universities to expand SIGAP, REGSOSEK updates and to increase data literacy and analysis at village level.
- Institutionalise thematic forum model for women, disabilities, and elderly in regional planning.

Nusa Tenggara Barat (NTB)

Context

NTB has undergone significant political change in the first semester of 2024, due to presidential elections and shifts in regional leadership. This has impacted SKALA's work in the province. The Regional Secretary of NTB was appointed Acting Governor in September 2023 but was replaced on June 24, 2024. The Acting Regional Secretary role also changed twice during this period. These changes impacted the SKALA program in two ways. First, since the Acting Regional Secretary is the Co-Chair of the SKALA Programme Committee, SKALA must re-explain its work to new individuals in the position. Second, since the new individual has to get across a new portfolio, all work slows and may need to be adjusted based on his understanding or identified priorities. For example, the signing of the MoU for PDRD implementation, initially scheduled for end of June, had to be adjusted according to the directions of the new Acting Governor.

SKALA and other local government teams, particularly technical staff, continue to focus on finalizing planning documents such as the mid- and long-term planning documents, annual plans, and new regulations on regional taxes and retribution.

Effectiveness

The SKALA team in NTB has been focusing on an integrated approach to its work in 2023–2024, both across thematic areas and levels of government. For example, the team worked to ensure that MSS processes were informed by data, the drafting of the RAD PD was informed by an evidence-based GEDSI perspective and the development of Standard Unit Prices benefitted from a GEDSI perspective, covering more disability friendly items than were previously covered on the list. During the last period, SKALA NTB has also promoted collaboration between provincial and district/city regional departments, NGOs and universities by supporting collaboration in the development of policy briefs that can feed into the government's planning process.

SKALA NTB has been actively promoting GEDSI through the development of regulations such as the RAD PD. SKALA NTB has also improved government and partner capacity and awareness through technical guidance, workshops, training, and peer-to-peer learning in '*Raosan Sante*'. *Raosan Sante* is a biweekly forum for inter-regional department knowledge sharing on experiences and insights related to working on GEDSI issues, such as the Disability Service Unit from the Department of Manpower or training on sign language. It is hoped that regional department staff who participate in *Raosan Sante* will become GEDSI focal points.

SKALA NTB also introduced a sustainable, results-focused capacity-building model that adapts to needs and keeps participants engaged. "*SKALA's position is very important because it moves in fundamental areas, SKALA has helped us in the government tremendously, to see data needs, mapping, SKALA always starts activities by mapping problems and potentials, unlike the government which immediately does something without any clear initial mapping,*" as stated in the **FS-BAPPEDA-FGD Case Study**.

SKALA's efforts to raise awareness and capacity in planning MSS are beginning to show results. This is evident in the significant increase in the MSS budget at the Public Housing Office, from 123 million to 1.5 billion rupiah. "*With SKALA, we were facilitated in drafting action plans, designing working papers, and budgeting, so for this year, it is quite better than the previous year. We are very grateful that our working papers already have MSS budget tagging; otherwise, it might be diverted to other activities by the leadership's policy... it is a very good strategy, and during the review and feedback from TAPD, it was conveyed that the MSS budget is indeed a priority but not well thought out... now the head of the department is more concerned, meaning now directed to slum areas... prioritised for handling extreme poverty,*" according to the **SW-Public Housing Office-FGD Case Study of MSS Technical Guidance**.

Better public fiscal management in support of improved service provision (IO 4, 6)

During the reporting period, SKALA focused on working to implement elements of local taxation policy initiated in the last period. It also continued work on MSS implementation and ensuring that analysis is incorporated in key planning documents.

- Perda PDRD No. 2/2024 was ratified based on the results of mapping potential regional revenue sources done by SKALA.
- NTB has drafted a MoU and a cooperation agreement to boost tax revenue and improve tax operations between provincial and district/city levels. SKALA provided input on capacity building for human resources involved in implementing the PDRD Regional Regulation.
- NTB provincial government has ratified the Governor Regulation No. 23/2024 on the Procedures for Collecting Motor Vehicle Taxes, Motor Vehicle Title Transfer Fees, Motor Vehicle Tax Operations, and Motor Vehicle Title Transfer Fee Operations. The SKALA Programme provided input on granting tax payment relief for modified motor vehicles for persons with disabilities.
- Governor's Decree No. 027-326/2024, on the 2025 Standard Unit Prices (SSH), includes unit prices for inclusive services such as sign language interpreters, disability guiding floors, disability-friendly toilet construction, emergency panic buttons, disability buses, disability doors in public areas, and other items not previously included in the SSH. This was due to gender mainstreaming in SKALA's support around the development of prices.
- NTB Provincial MSS Implementation Team created tools and guidelines for reviewing the implementation of district/city MSS action plans. These guidelines have already been tested in Bima district and will be disseminated to all districts/cities. SKALA assisted the Provincial MSS Implementation Team to develop, review, and finalize the review guidelines, as well as strengthening data management to aid in creating the provincial MSS action plan.
- MSS budget allocation in the Dinas Perkim (Public Housing Office) for the Settlement Area Programme has been provided for the 2024 fiscal year (not available in the 2023 fiscal year). There was an increase in the Housing Development Programme budget, from IDR 123,037,700 in 2023 to IDR 1,574,987,400 in 2024.
- The quality of MSS data has steadily improved as a result of SKALA's assistance in MSS data collection. By Q1 2024, all six MSS data is more complete, valid, and updated in e-SPM as compared to previous years.
- SKALA assisted NTB Province BAPPEDA to hold focus discussions on social and infrastructure issues while drafting the 2025–2045 RPJPD document, ensuring that the plans linked to the National long-term development plan. BAPPEDA is working to ensure the alignment of provincial, district and city plans with national priorities.

Availability, management, and use of data to enhance evidence-based planning processes (IO 5, 9)

During the period, SKALA focused on strengthening One Data forums, largely through supporting them to begin to identify priority data and metadata and start to collect it. The program also is working to expand village data systems and link them to the REGSOSEK database.

- Recommendations for the NTB Governor's Regulation on the One Data Indonesia Action Plan have been produced. SKALA assisted the NTB Provincial Government form a team to draft the One Data Indonesia Strengthening Action Plan. This team has been set up to speed up the process, and the plan's outline has been approved by the One Data forum.
- Data and metadata standards for primary development data have been established, with SKALA provided training for data custodians, producers, and the One Data Secretariat.
- SKALA provided capacity building for MSS data managers and the One Data Forum to encourage the improvement of data completeness in the NTB One Data Portal. The One Data

Forum is involved because it handles data verification, promotion, and validation for the portal.

- The design of integrating primary development data into the NTB One Data Portal has been formulated, including the list and design of MSS data agreed to be integrated. SKALA started work with the One Data Forum to map out MSS data needs.
- The draft One Data Strengthening Action Plan for NTB includes the integration of MSS data into the NTB One Data Portal 2.0. SKALA provided MSS data mapping and drafted the action plan.
- TOT and training on the use of REGSOSEK data through SEPAKAT have been conducted by SKALA. BAPPENAS granted access rights to 24 account holders from 17 Regional departments in NTB Province in June 2024.
  The revision of NTB Governor's Decree (No. 050-523) on the Village Information System Roadmap for NTB Province has been conducted. SKALA conducted the activity of review of the roadmap.

Gender, Disability, and Social Inclusion (IO 7, 8)

SKALA's efforts to raise awareness and capacity on GEDSI through *Raosan Sante* and building the CSO network received a positive response from the NTB provincial government, resulting in:

- The RAD-PD drafting team has been formed and has begun drafting the Regional Action Plan for Persons with Disabilities (RAD-PD) in NTB Province. An academic study has been produced as a basis for drafting the RAD-PD. The REGSOSEK account holders have generated the necessary data to support the RAD-PD drafting.
- The capacity and sensitivity of provincial regional departments to GEDSI issues increased through regular monthly meetings/discussions addressing GEDSI-related issues such as disability employment, sign language, and accessibility to public facilities.
- The revitalisation of the NTB Province PUSPA forum (Public Participation Forum for the Welfare of Women and Children) has been carried out by refining the forum's vision, mission, structure, and work programme. The Governor's Decree for the PUSPA forum is currently under review in the Legal Bureau to be signed by the Governor.

Going forward

In the next semester, SKALA will prioritise its support for NTB Province in the following efforts:

1. Urge for the issuance of the Governor's Decree for the PUSPA forum, enhance the capacity of PUSPA forum members in data analysis and utilisation for advocating the needs of vulnerable groups.
2. Document the effectiveness of the *Raosan Sante* model as a forum for increasing regional department awareness and capacity in GEDSI mainstreaming.
3. Encourage the finalisation of the RAD PD document.
4. Facilitate the drafting, finalisation, and ratification of the Governor's Regulation on the Regional One Data Action Plan.
5. Facilitate the drafting of One Data Governance guidelines in accordance with Permendagri (Ministry of Home Affairs Regulation) No. 5/2024.
6. Capacity building of NTB One Data Forum in data management at the regional level.
7. Enhance the capacity of MSS data managers in presenting data that meets the needs of the NTB One Data Portal.
8. Strengthen the capacity of REGSOSEK account holders in coordinating their roles with planners in each regional department and providing guidance to district/city and villages.
9. Provide technical assistance to finalise the Village Information System roadmap revision document and disseminate the SID Roadmap (revised version) to district/city.
10. Facilitate the drafting of annual budget plans for MSS-GEDSI Regional departments using SSH for budgeting.

11. Facilitate MSS-GEDSI Regional departments in inputting annual budget plans using SHS as set out in SIPD.
12. Facilitate the adjustment of MSS Action Plan documents with the latest technical regulations and the RPJMD.
13. Facilitate the consolidation and alignment of MSS Action Plan documents with the work plans of relevant regional departments.
14. Facilitate capacity building for PDRD managers on managing PDRD in accordance with the latest regulations.
15. Facilitate the signing of MoUs and cooperation agreements (between the province and districts/cities) on the operational taxes and retribution.

Kalimantan Utara (Kaltara)

Context

The province of Kalimantan Utara is classified as an outermost, frontier, and least developed region. With a limited fiscal capacity of IDR 3.12 trillion, mostly from regional transfers (69%), the province's spending focuses more on infrastructure than basic services. SKALA has urged the provincial government to improve basic services by enhancing spending quality and boosting locally generated revenue.

Leadership changes and staff transitions within regional departments are a challenge for SKALA Kalimantan Utara. SKALA has addressed this by involving more parties in basic services and aligning the SKALA AWP with regional and regional department planning to improve understanding among external partners.

Since Kalimantan Utara is currently drafting its mid- and long- term plans as well as its annual plan for 2025, SKALA has been able to provide technical support and advocate for the inclusion of basic services in these plans. The program also enhanced government work by analysing REGSOSEK data and sharing it with the planning drafting team.

Effectiveness

SKALA has improved synergy across its themes by involving both team members and government counterparts in various cross-theme events. For example, support for the MSS Working Group was delivered by the SKALA data and analysis team who provided REGSOSEK analysis data for MSS. However, other SKALA team members were involved, as were a cross-section of government actors. This provided an overview not only for the government but also for SKALA staff on the integration of data across themes.

As the program in Kalimantan Utara is new, staff are still completing mapping key actors and coordination relationships among regional departments. SKALA maintains strong communication with partners through formal methods like workshops, technical guidance, and policy facilitation, as well as informal meetings and coordination via WhatsApp.

SKALA has been advocating for GEDSI mainstreaming in governance by initiating Kalimantan Utara's first inclusive *musrenbang*. The discussion was strengthened by the dissemination of REGSOSEK analysis around GEDSI to government departments and the civil society network. The *musrenbang* process included aspirations and input shared by vulnerable groups represented within the civil society network. SKALA collaborated with BAPPEDA and the Department for Women and Children to facilitate the inclusive *musrenbang*.

"This activity will enhance the inclusiveness of regional government work plan documents, helping to demonstrate regional government support for the interests of women, children, people with disabilities, and vulnerable groups through prioritisation in the government work plan, thus enabling mapping of the priority needs of women, children, people with disabilities, and vulnerable groups in development," said **Mr. Pollymart Sijabat, S.KM., M.AP, Assistant III for General Administration of Kalimantan Utara Province**.

"Thank you, SKALA, for providing a platform for friends with disabilities to voice their aspirations for a disability-friendly Kalimantan Utara," said **Ajeng, Sign Language Interpreter**.

SKALA has continued to strengthen institutions, raise stakeholder awareness about GEDSI, and increase civil society participation in planning and budgeting through drafting the Regional Regulations on Gender Mainstreaming and People with Disabilities. Although these processes began in 2019, before SKALA's presence, they have not been prioritised by the regional government. The development of both drafts was carried out in collaboration with the local legislature.

SKALA also improved MSS implementation in Kalimantan Utara through technical guidance on targeting inputs, monitoring and evaluation in six MSS sectors, involving 80 participants (25 F/ 55 M)

from the province and 5 districts/cities. In the first quarter of 2024, MSS monitoring and evaluation was carried out by the provincial inspectorate. In addition, SKALA is supporting Kalimantan Utara to explore ways to generate more funding for service delivery through increasing local revenue. It is providing assistance through the development of studies on local revenue generation and support for drafting of local regulations on taxes and levies.

Based on SKALA case study finding in June 2024, several functional staff from regional departments stated that there was increased commitment from leaders to MSS implementation and One Data Governance. This is reflected in increased operational budgets for the MSS secretariat and budget for re-designing SIDARA CANTIK, Kalimantan Utara's local One Data portal. SKALA provided support for capacity building and monitoring around MSS, which supported these changes.

Better public fiscal management in support of improved service provision (IO 4, 6)

During the reporting period, SKALA focused on working to implement elements of local taxation policy initiated in the last period. It also continued work on MSS implementation.

- SKALA assisted the synchronisation of central and regional policies and nomenclature of programmes and activities focused on poverty and basic services in the 2021-2026 Strategic Plan Amendments for 35 provincial regional departments, including the legal bureau.
- Regional Regulation No. 1/2024 on PDRD has been ratified. Regulation developed based on local revenue (PAD) mapping done by SKALA with UPTD Bappenda, Bappeda, Borneo Tarakan University, and Nunukan Polytechnic in May 2024.
- 36 lists of issues have been developed for the draft PDRD implementation guidelines. These were developed based on PAD mapping that identified the issues around PAD including PDRD.
- Interim results of the PAD Potential Study have received input from 12 related PAD-producing regional departments in the province and district/city and have been responded to by 2 local universities. SKALA provided technical assistance for this study.
- The earmarked DAU with MSS budget tagging report for the first stage of 2024 was approved by the Kalimantan Utara Regional Secretary and has been sent to MoF. Spending in the education sector increased by 52% in 2024 compared to the previous period without MSS tagging.
- SKALA followed up the national workshop on DAU regulations by conducting a session to improve understanding and capacity on how to allocate, use, and manage DAU Specific Grants. SKALA also encouraged using REGSOSEK data to target programs funded by DAU Specific Grants.

Availability, management, and use of data to enhance evidence-based planning processes (IO 5, 9)

SKALA started by assessing the implementation of the Kalimantan Utara One Data forum. It was found that the province had a One Data forum, a draft of the regional data list, and a draft One Data action plan, but none were completed. SKALA then reviewed the *SIDARA CANTIK* One Data portal, conducted a workshop to finalize the data list and complete the metadata. SKALA encouraged the use of REGSOSEK during the process. Detailed results include:
- 27 Master of Trainers (18 men and 9 women) of REGSOSEK data use.
- 13 provincial regional departments have received REGSOSEK access rights.
- Utilisation of REGSOSEK data for Planning (RPJPD, RPJMD, RKPD, RENJA for 20 Regional departments, Earmarked DAU, MSS).
- Recommendations and staff reviews for re-designing *SIDARA CANTIK* and strengthening One Data Governance. Verbally, One Data management stated that redesign support has been budgeted for the 2024 budget revision.
- There is a Priority Data and Metadata List for 39 fields.
- There is review and agreement on the implementation of the One Data action plan for the province.

- There are lists of issues and a draft Governor's regulation on the village information system.
- Expansion of SEPAKAT REGSOSEK utilisation by 9 Master Trainers for 53 Participants (21 men and 32 women) from 19 Regional departments and SDI secretariat in Tanah Tidung Regency.

Gender, Disability, and Social Inclusion (Improved community participation and social inclusion in planning and decision making (IO 7, 8))

The stages of developing GEDSI issues in the Kalimantan Utara government began with SKALA facilitating consultations between the government and CSOs, which had not happened before. This process led to the formation of a network from existing Kalimantan Utara CSOs (and networks) and the development of a more formal inclusive forum. These efforts have resulted in the following:

- The first Inclusive *musrenbang* was held in Kalimantan Utara.
- A CSO network called the Forum for Communication for Disabilities, Vulnerable Groups, Women, and Children, was formed, consisting of 12 organisations, 5 of which are regional departments.
- This CSO network was involved in proposing aspirations and inputs in (a) development planning at the Inclusive *musrenbang*, (b) the Draft Regional Regulation on gender mainstreaming, and (c) the Draft Regional Regulation for People with Disabilities.

Going forward

In the next semester, SKALA will prioritise support in Kalimantan Utara on the following efforts:

1. Follow up on the integration of JMS aspirations and proposals provided during the Kalimantan Utara Inclusive Musrenbang into annual, mid- and long-term planning documents.
2. Finalise and advocate for the ratification of the Kalimantan Utara Regional Regulation on Gender Mainstreaming.
3. Finalise and promote the ratification of the Kalimantan Utara Regional Regulation on People with Disabilities.
4. Finalise the Data and Metadata List for MSS planning needs, linked to priority data as identified under One Data guidance.
5. Support the One Data forum to finalize the list of data and meta data and entry them into INDAH (national metadata registration) System.
6. Increase awareness and understanding of decision-makers at the district/city level to support the implementation of One Data.
7. Capacity building events to increase village apparatus capacity in utilising the village information system through SEPAKAT Desa.
8. Develop a draft Governor Regulation to promote the use of the village information system.
9. Follow up on the budget allocation realisation by Kominfo at the provincial level for SIDARA CANTIK development and programmer staff in the revised APBD.
10. Draft the SIDARA CANTIK business process.
11. Support the province to expand capacity-building and utilisation of SEPAKAT REGSOSEK data in district/city and village governments for planning and budgeting.
12. Trial updating REGSOSEK data using village data.
13. Follow up on continuous capacity-building or technical guidance for MSS implementation.
14. Facilitate the implementation of Q1 and Q2 2024 MSS monitoring and evaluation.
15. Oversee the drafting of the RPJPD into a regional regulation.
16. Expand the capacity for drafting DAU Specific Grants to local governments.
17. Draft supporting regulations for the implementation of Regional Regulation No. 1/2024, including drafting Technical Guidelines (Juknis) for tax collection.
18. Complete the PAD Potential Study for Kalimantan Utara and socialise it with stakeholders.
19. Draft the grand design for increasing Kalimantan Utara's PAD.

Gorontalo

Context

Gorontalo has been led by an acting governor since the first semester of 2024, after the previous governor's term ended. There have also been leadership changes in various regional departments, like BAPPEDA, requiring SKALA to reintroduce its program and slowing work overall in the province.

Gorontalo's provincial government has not prioritized MSS budgets due to limited funds. This has created something of a vicious cycle, as it has resulted in many MSS planning needs being met by temporary staff. The lack of permanent counterparts has weakened the effectiveness of technical guidance. While the program initially focused more on an engagement with BAPPEDA, this challenge is part of the reason that the program has shifted to engaging more directly with staff in sectoral department responsible for delivering MSS. This has also been important for improving coordination and collaboration among them.

Effectiveness

In Gorontalo, there has been support to establish a working group to accelerate the delivery of MSS. In support of this, SKALA works directly with relevant sectoral departments, careful to invite relevant regional departments in all thematic events in an attempt to broaden information dissemination and raise awareness about the importance of inter-regional department collaboration. This approach is paying off. For example, in the local MSS training event, the Public Works and Public Housing Office, the Health Office, and the Regional Disaster Management Agency (BPBD) agreed to link their data. BPBD also realised for the first time that population data for calculating their program needs could be obtained from civil registry data.

SKALA has played a significant role in improving communication and coordination around data in the Gorontalo government. Sectoral egos and unclear authority between regional department around data governance had resulted in the development of two data portals: Gorontalo One Data (GSD), which was built by BAPPEDA, and One Data Gorontalo, which sits under Kominfo, per national regulations. SKALA facilitated discussion between Kominfo, Bappeda and BPS which resulted in agreement to use One Data Gorontalo as a regional data portal functioning according to national regulations, while Gorontalo One Data would be used as a Village Information System. The province has since obtained access rights for REGSOSEK, which also include the use of Gorontalo One Data to update the dataset.

SKALA has taken a number of approaches to supporting capacity development First, it focuses on ensuring an exchange of perspectives through formal and informal discussions, and joint assistance in drafting regulatory documents. For example, the drafting of the Disability Regional Regulation and the Regional Action Plan for Persons with Disabilities has involved various regional departments and non-governmental sectors (CSOs, academia, media, business, and development partners) such as KONEKSI, GIZ, P3PD, MSP, Forgama, and NSA-SDGs.

Second, SKALA supports capacity development by responding to articulated needs, particularly by regional departments. Support has included local MSS training, TOT on REGSOSEK data utilisation through SEPAKAT analysis, workshops and coordination meetings as part of the drafting process of the Governor's Regulation on the implementation of PDRD, and gender budget tagging trials.

In addition to supporting synergy between government stakeholders, the development of TAPs during the period has helped SKALA internally to develop a deeper understanding of program direction and opportunities for integration. At a practical level, specialists and coordinators actively participating in various themed activities and TOR reviews has enabled knowledge sharing and more integrated strategic planning.

Better public fiscal management in support of improved service provision (IO 4, 6)

SKALA assisted in the drafting process of the PDRD Regional Regulations for the province as well as districts/cities, which follows on from the evaluation and the development of the evaluation matrix by MoF and MoHA in Bali last semester. This work has resulted in:

- Technical guidance for drafting PDRD regional regulations at the provincial and district/city levels.
- Availability of the draft of the Governor's Regulation on PDRD.

SKALA has supported only one training workshop on MSS, but has continued informal communication and advocacy with the government administration bureau and BAPPEDA, resulting in:

- Formation of a task force for accelerating MSS implementation.
- Budget allocation for 2025 of IDR 500 million for Satpol PP to better meet MSS requirements.
- MSS has for the first time become a topic of discussion in the BAPPEDA Communication Forum.

Availability, management, and use of data to enhance evidence-based planning processes (IO 5, 9)

SKALA started by raising awareness among local governments through a workshop on mapping priority regional development data. Through this process, the government recognized the need for data availability, the provision of a data portal as a system for data management, and the implementation of a One Data forum to verify data before it enters the data portal. SKALA also continued to promote REGSOSEK by providing ToT and advocating for the government to submit the requirements for obtaining REGSOSEK access rights. Key results are:

- Issuance of Governor's Decree No. 173/17/V/2024 on the Mapping of Regional Data and Information Needs for the Preparation of Work Unit Planning Documents.
- 14 provincial regional departments obtained REGSOSEK BNBA (By Name By Address) access rights.
- Availability of 24 trainers (6 F/ 18 M) for SEPAKAT REGSOSEK data utilisation.
- Issuance of Governor's Decree No. 92/28/II/2024 on the designation of SEPAKAT account managers for the utilisation of REGSOSEK data.
- Agreement on Gorontalo Satu Data as the village information system by BAPPEDA, Kominfo, and the community empowerment department.

Gender, Disability, and Social Inclusion (Improved community participation and social inclusion in planning and decision making (IO 7, 8))

During the period, SKALA advocated Gorontalo to involve CSOs in the drafting of regulations for women and disabilities, as well as in the preparation of RPJPD planning documents through thematic forums. The results are detailed below.

- Analysis of needs and issues for disability groups undertaken in accordance with the seven strategic targets of the National Action Plan on Persons with Disabilities during a SKALA supported workshop on drafting recommendations for the regional action plan for persons with disabilities.
- Establishment of a thematic GEDSI public consultation forum. This is the result of the disability awareness workshop and the formation of CSO networks. This workshop brought together government officials and CSO representatives, ultimately fostering the awareness needed to establish a joint forum.
- Recommendations for the 2025–2045 RPJPD draft for women, children, people with disabilities, and vulnerable groups themes. SKALA provided input in Chapter II to reactivate the women's Musrenbang. Previously, the GEDSI focal point in Kalimantan Utara had received

GEDSI ToT (Training of Trainers) from SKALA in Bogor, and this focal point supported SKALA in providing GEDSI input into the RPJPD.

Going forward

In the next semester, SKALA will prioritise its support for Gorontalo Province in the following efforts:

1. Technical guidance on drafting the Regional Action Plan on people with disabilities.
2. Capacity building workshop on the utilisation of REGSOSEK data by members of the civil society network.
3. Work toward establishment of Gorontalo Satu Data as the village information system.
4. Integrate SEPAKAT with Gorontalo Satu Data.
5. Develop regional data lists in line with One Data Indonesia requirements.
6. Conduct capacity building on data and metadata standards in collaboration with BPS.
7. Conduct capacity building for SIPD-RI utilisation.
8. Promote the issuance of a Governor's Decree related to SEPAKAT trainers at the provincial level.
9. Utilise REGSOSEK access rights to access data that will be used as the basis for provincial development planning.
10. Establish a SEPAKAT Help Desk at BAPPEDA Gorontalo Province to support the acceleration and assistance of access rights for district/city as well as villages and subdistricts.
11. Form a SEPAKAT Trainers Association in Gorontalo Province for peer-to-peer learning activities among trainers who have received TOT.
12. Develop budget policies for REGSOSEK data updating through SEPAKAT application and Gorontalo Satu Data.
13. Facilitate meetings between the MSS Secretariat and technical ministries to clarify MSS quality indicators.
14. Conduct technical guidance on the 4 stages of MSS implementation.
15. Draft the MSS Action Plan.
16. Assist MSS coordinators in district/city.
17. Ensure the integration of various needs and rights of women, persons with disabilities, children, and other vulnerable groups into mid- and long-term planning documents, as well as the 2025 annual plan, in collaboration with CSOs.
18. Form an Inclusive Multi-Party Forum at the provincial and district/city levels and advocate for funding of its operation.
19. Provide technical guidance on drafting PDRD Regional Regulations and implementing regulations.
20. Evaluate the implementation of sustainable Palm Oil Revenue Sharing Funds.
21. Facilitate training on planning and evaluating the use of DAU and DAK funds for relevant regional departments.

Maluku

Context

The election for the Governor of Maluku will be held at the end of 2024. This is driving many changes in officials and key regional staff, which is having an impact on some of SKALA's work by slowing progress and response times. For example, changes in key staff at BAPPEDA and in the legal bureau meant that SKALA had to rebuild communication and understanding around the need to draft the cooperation agreements required to secure REGSOSEK access rights. Additionally, progress was slowed due to personnel changes within regional department, particularly members of the Maluku One Data Forum, as new staff did not understand their roles.

In addition to challenges created by the changing political situation, SKALA Maluku team faced some delays in event implementation due to tight regional planning schedules and delays in policies from the national level, such as input on KEM PPKF and the One Data Action Plan. The development of SKALA's annual work plan pulled resources away from activity implementation.

Effectiveness

SKALA has been working to improve teamwork in the delivery of its program. The TAP development process has helped team members understand how different themes connect to achieve program goals. By ensuring broad representation, both within the project team and across government and civil society representatives, SKALA works to ensure that linkages are supported. For example, multiple internal teams engaged in the development of the RAD PD, both by working with CSO partners and providing data analysis support. Similarly, the presence of multiple regional departments, including Public Housing, Public Works, and Health Offices, at an MSS technical guidance event, lead to data linkages between several departments.

SKALA has maintained its GEDSI focus during the semester through support for the preparation of a regional regulation on gender mainstreaming and an action plan for persons with disabilities. Apart from regulations and policies, efforts to mainstream GEDSI are also carried out by involving various regional department in GEDSI events in order to provide understanding and knowledge related to GEDSI issues.

To enhance government capacity in Maluku, SKALA provides technical guidance, data and analysis workshops, and coaching on MSS, GEDSI, and PFM. These approaches are designed to address the needs of regional officials seeking better planning and development skills. For example, an initial survey by SKALA indicated that 44% of regional department participants in an MSS technical guidance workshop had never received similar technical support, leading to Maluku's MSS report ranking 26th out of 38 provinces. Additionally, a post-event FGD with seven regional departments revealed they had not received guidance from the relevant Ministry on the SIPD Administration module.

"This SIPD Administration (module) will be officially implemented in January 2024, but until now, we have not received any specific technical guidance for this application. Although there are modules available, they are difficult to understand, so we primarily learn from YouTube. We are incredibly grateful for this event, as it allows us to hear directly from Pusdatin and ask questions about the challenges we face, especially with the frequent updates." (**Anto, Financial Treasurer of the Youth and Sports Department in the Post-Event FGD SIPD Technical Guidance, 30 April 2024**)

Better public fiscal management in support of improved service provision (IO 4, 6)

During the reporting period, SKALA continued work on MSS implementation and ensuring that analysis is incorporated in key planning documents. It also supported the continuation of work on local taxation.

- Maluku's ranking in e-SPM reporting rose from 26th to 11th in the fourth quarter of 2023, but then fell to 21st in the first quarter of 2024. SKALA held an MSS technical guidance event in early December 2023.

- The MSS implementation teams from 8 districts/cities have been trained on MSS processes.
- Regional Regulation No. 43/2024 on the Action Plan for MSS Implementation in Maluku Province for 2024-2028 has been ratified.
- Regional Regulation No. 2/2024 on PDRD of Maluku Province has been issued. SKALA facilitated the evaluation workshop on regulation draft with MoF and MoHA in Bali.

Availability, management and use of data in to enhance evidence-based planning processes (IO 5,9)

During the period, SKALA focused on strengthening One Data implementation by supporting the identification and collection of priority data and metadata. The program also is working to expand village data systems and link them to the REGSOSEK database. Key outputs include:

- Treasurers and financial planners in Bappeda and Regional departments have been trained by SKALA on the SIPD Administration module for planning and budgeting
- Nineteen (6 F/13 M) people have been trained as trainers for the utilisation and analysis of REGSOSEK data in Maluku.
- Pre agreement letter documents have been sent to BAPPENAS for the receipt of REGSOSEK access rights for Maluku Province. Eleven districts/cities in the province have applied for REGSOSEK access rights, and four of them are preparing the final requirements for the commitment agreement signing. SKALA assisted the provincial government in drafting the document and disseminating requirements to districts and cities.
- A total of 67 (33 F/ 34 M) representatives from 35 regional department have been trained on filling in statistical metadata to fulfil the One Data principles as mandated by Presidential Regulation No. 39/2019. The assistance process is facilitated by SKALA and the Maluku SDI Forum. This training resulted in 98% data fulfilment of data standards and statistical metadata for the 2023 data list. This outcome will serve as one of the baselines for compiling the 2024 data list.
- Availability of recommendations for the utilisation of REGSOSEK analysis for poverty analysis in RPJPD. This recommendation is the result of the REGSOSEK analysis example presented by SKALA. This also encouraged the Central Maluku Government to request poverty analysis based on business fields/occupation using REGSOSEK data.

Going forward

Gender, Disability and Social Inclusion (Improved community participation and social inclusion in planning and decision making (IO 7, 8))

During the period, SKALA advocated for the government of Maluku to involve CSOs in the drafting of regulations for women and disabilities, as well as the development of more inclusive planning processes. The results are detailed below.

- Availability of the draft Regional Regulation on gender mainstreaming. This has been included in the province's legislative program, and is targeted for ratification in August 2024. SKALA has been advocating for improvements to the Regional Regulation on gender mainstreaming, both in process and substance. Process-wise, SKALA recommended first forming a team to draft the regulation and then pushing for its approval through a Governor's Decree. Substantively, SKALA provided specific technical input.
- The draft Regional Action Plan for Persons with Disabilities has begun to be prepared by involving NGOs and referring to the seven national strategic targets. SKALA, as the initiator of the Regional Action Plan for Persons with Disabilities preparation within the government and the disability coalition, presented the results of the disability data analysis

- Establishment of the Puspa Forum as a civil society network forum, incorporating 26 NGOs focused on disabilities and vulnerable communities. Furthermore, there was a decision to add a disability and vulnerable community sector to the Puspa Forum. This proposal will form the basis for revising the Puspa Forum's Decree. SKALA provided input on the forum's vision, suggesting that the CSO network should be a strategic partner in regional development and proposed a program to improve the capacity of CSOs regarding the processes and stages of development planning.
- At the gender mainstreaming technical guidance event, SKALA invited CSO representatives who are also partners of the INKLUSI programme. The knowledge gained from this event built into a gender responsive planning and budgeting clinic for the city of Ambon. This represents collaboration between SKALA and other DFAT programmes.

In the next semester, SKALA will prioritise its support for Maluku Province in the following efforts:

1. Enhance the capacity of the civil society network and regional departments related to inclusive planning and development forums and mainstreaming GEDSI.
2. Establish the latest Puspa Forum Decree following inputs from NGOs/CSOs.
3. Revitalise the gender mainstreaming working group and strengthen the capacity of focal points within regional departments.
4. Advocate for the ratification of the Regional Regulation on Gender Mainstreaming before the election of new Regional Heads and Legislators.
5. Encourage the drafting of the One Data Action Plan.
6. Complete the data list for 2024.
7. Revitalise the One Data Forum and strengthen its capacity in the data cycle related to regional planning.
8. Promote the establishment of a help desk for the SIPD Administration module and SIPD RI.
9. Complete technical guidance on the four stages of MSS implementation for provinces and district/city that have not yet received it.
10. Facilitate the dissemination of the Maluku Provincial MSS Action Plan and its integration with regional planning documents.
11. Continue drafting the RAD PD.
12. Build synergy between the province and district/city related to funding, tax collection, and tax options through the drafting of PKS.
13. Finalise the draft Regional Head Regulation on PDRD for the province and for districts/cities.

Nusa Tenggara Timur (NTT)

Context

NTT has experienced a decline in revenue realisation over the past three years (2021–2023), with local revenue failing to compensate for the decrease in national transfers. In response, SKALA has been focused on supporting the NTT government to best manage regional finances for basic services. With SKALA's support, reporting of MSS achievements in NTT increased to 95% by the end of 2023, leading to a boost in the DAU block grant by IDR 286 billion. This accomplishment has increased stakeholder commitment to achieving MSS and improving basic services.

In March 2024, there was a change in the structure of regional officials through the rotation of several officials and changes in the nomenclature and names of departments. These changes caused delays in the signing of several regulations by the Acting Governor, such as the Governor's Regulation on the MSS Action Plan, the Governor's Regulation on RAD PD, and the Regional Head Regulation on Regional Taxes and Retribution. This delay has impacted the implementation of several follow-up activities.

Effectiveness

In this semester, the program delivered on its GEDSI promise by ensuring the presence of regulations or policies related to GEDSI through RAD PD, MSS Action Plan, RPJPD 2025-2045, One Data Action Plan, Regional Strategy for Ageing, and the strengthening of the Gender Mainstreaming Working Group. Additionally, SKALA ensured that GEDSI issues were considered in the preparation of regional planning documents through GEDSI technical inputs provided by SKALA experts from both provincial and national levels. SKALA also ensured NGO representatives could attend and provide input at several SKALA events, including those to strengthen the Gender Mainstreaming Working Group and support preparation of the RPJPD.

During this period, SKALA has continued its efforts to strengthen collaboration with regional departments, Ministries/Agencies, NGOs and SKALA's own internal teams. The ability of SKALA to foster synergy and cooperation among regional departments has been a key factor in the programme's success this semester. Key findings from the One Data and MSS case study in June 2024 indicate that SKALA has served as a catalyst for collaboration and coordination among regional departments, transforming previously fragmented efforts into a more integrated approach.

"SKALA's presence is now truly felt as a driving force behind all statistical activities, participating in the formulation of the roadmap, which is actually the responsibility of the Regional Government, specifically the SDI forum. Ultimately, this collaboration has resulted in the creation of Technical Guidelines, SOPs, and Action Plans." **(Indra, BPS NTT)**

Integration of key themes across inputs has been a priority in NTT this semester. This begins at the planning and implementation stages to help achieve SKALA's objectives. For instance, during the preparation of the RPJMD draft, participants learned about the mechanisms for integrating GEDSI into planning documents. Another example is the presentation on the use of gender and child-disaggregated data in SEPAKAT-REGSOSEK during discussions on the development of the Gender and Child Profile Book. This book is a requirement for gender mainstreaming planning and serves as the basis for gender budget analysis.

This semester also saw collaboration with the provincial government in response to a rabies outbreak. SKALA provided and distributed communication and education tools about rabies prevention at 1,885 points in four districts on Timor island.

Better public fiscal management in support of improved service provision (IO 4, 6)

During the reporting period, SKALA focused on working to implement elements of local taxation policy initiated in the last period. It also continued work on MSS implementation and ensuring that analysis is incorporated in key planning documents.

- Regional Regulation No. 1/2024 on Regional Taxes and Retribution was ratified in January 2024. SKALA NTT, together with Bappenda, drafted the academic manuscript and the structure of the Regional Regulation, and held discussions with district/city Bappenda to discuss regional tax options.
- Draft implementing regulations in support of Regional Taxation and Retribution were developed. Specific support from SKALA was improved governance by enhancing the cooperation mechanism between the province and district/city government for collecting taxes.
- Completion of the final draft of the RPJPD for the period 2025-2045, including assisting the initial draft of the RPJPD 2025-2045 for 12 districts/cities. SKALA focused on the integration of the MSS Action Plan into the RPJPD 2025-2045 and RKPD documents. One of SKALA's technical inputs in the policy direction section was a suggested phrase for the policy direction matrix: 'Ensuring an inclusive environment, including social protection, economic activities, infrastructure, and the fulfillment of rights for the elderly and persons with disabilities'.
- Enhanced capacity of the MSS Secretariat team to develop monitoring and evaluation instruments that consider GEDSI aspects of MSS implementation. SKALA assisted the adaptation of the monitoring and evaluation instrument to the needs of NTT based on the example provided by Bangda MoHA. This is the first time MSS monitoring and evaluation will have been conducted.

Availability, management and use of data in to enhance evidence-based planning processes (IO 5, 9)

SKALA initiated discussions, collaboration, and coordination among BAPPERIDA, Kominfo, and BPS. The program provided technical input on the One Data Action Plan, technical guidelines, SOPs and funded activities, and advocated for a governor's regulation. As a result, data-producing regional departments in the One Data forum have started to engage in preparing action plans and identifying metadata. Key results include:

- One Data Action Plan (RENAKSI) and the Governor's Regulation on the One Data Action Plan (PERGUB RENAKSI) have been drafted.
- Draft SOPs and Technical Guidelines for One Data is available.
- The NTT Provincial BAPPERIDA has obtained REGSOSEK access rights and has begun data matching.
- Twenty-six (8 F /18 M) officials have become Master Trainers on REGSOSEK utilization
- Issuance of NTT Governor's Instruction No. BU.3.4.1/02/BAPPERIDA/2024 on the Acceleration of REGSOSEK Data Utilisation in NTT.
- Fifty-one data sets from 39 Regional departments and data lists from 30 Regional departments were available. Metadata has been uploaded to the INDAH application.

Improved community participation and social inclusion in planning and decision making (IO 7, 8))

During the period, SKALA supported the government of NTT to improve its analysis around the needs of women, children, the elderly and those with disabilities. Key results are detailed below.

- Availability of the draft of the Gender and Child Profile Book, incorporating inputs from SKALA.
- Capacity building for gender mainstreaming, attended by 48 participants (34 F/ 14 M) has contributed to enhancing the government's capacity to conduct gender analysis (GAP and GAB).
- Problem analysis and strategic activities were drafted and categorised by age groups (young, middle, and senior, as well as productive and non-productive elderly) and considered the needs and perspectives of vulnerable groups such as women and persons with disabilities. This analysis will be used for development of Regional Strategy for Ageing.

- Issuance of the Head of NTT Bapperida Decree No. 400.9.6/255/BP4D3 on the Facilitation Team for the Preparation of the NTT Provincial Ageing Strategy Document for 2024.
- Governor's Regulation No. 67/2023 on the Action Plan for the Respect, Protection, and Fulfilment of the Rights of Persons with Disabilities in NTT Province for 2024-2026 is awaiting ratification by the Governor.

Going forward

In the next semester, SKALA will prioritise its support for Nusa Tenggara Timur Province in the following efforts:

1. Ensure all prepared regulations are ratified and ready for implementation, namely the RPJPD 2025-2045, Regional Head Regulations on Regional Taxes (PERKADA Pajak Daerah) and Regional Retribution (PERKADA Retribusi Daerah), the Governor's Regulation on the MSS Action Plan, the Governor's Regulation on RAD PD, and the Governor's Regulation on One Data budget plan
2. Ensure the civil society network has access to the regulations above to enable their involvement in advocacy as well as responsive planning and budgeting processes.
3. Enhance the province's capacity to coordinate, supervise, and monitor MSS implementation in districts/cities, including the provision and use of REGSOSEK data, provision of disaggregated GEDSI data and integration of MSS into planning and budgeting documents.
4. Prepare a roadmap for managing regional tax and retribution assets.
5. Prepare the initial draft of the RPJMD and ensure the integration of GEDSI and MSS.
6. Enhance REGSOSEK capacity for districts/cities while advocating for expanded access rights in those locations.
7. Prepare metadata reports.
8. Prepare the regional ageing strategy document.
9. Revitalise and continue to strengthen the Gender Mainstreaming Working Group.

Papua

Context

In the first semester of 2024, SKALA faced an intense political climate due to competition leading up to the simultaneous regional elections. Several key SKALA partner officials in the regions have started taking political steps to run for Regional Head positions. SKALA continuously strives to maintain neutrality and avoid favouring any particular candidate.

In 2022, Papua experienced major provincial expansion, leaving many government positions unfilled. Most echelon 2 to 4 roles are occupied by acting officials, leading to inconsistent decision-making and impacting SKALA's assistance. Many positions in newly autonomous regions are still vacant or filled by inadequately trained regency-level staff.

Papua's BAPPEDA has recently reorganized its organisational structure, removing the Data Centre from the latest Governor's Regulation. The Data Centre is merging into the control division. It has been a key partner of SKALA in expanding Papua's SIO. With this change, SKALA will need to reestablish communication and conduct outreach about the SKALA program to the new division.

Despite the uncertain political climate, the implementation of SKALA's activities in Papua (including those held outside of Papua) have proceeded well, and participants have generally benefitted from involvement in SKALA activities.

Progress has been supported by an enlarged SKALA team. Nearly half of the SKALA implementation team, including specialists, administrative staff, GEDSI, and MERL members, joined this semester. The addition of new team members has been accompanied by capacity building related to TAP and the MERL framework to provide a comprehensive understanding of implementation and achievement of programme objectives. This has slightly accelerated progress toward the 2023-2024 Annual Work Plan targets for Papua and Papua Barat.

Effectiveness

SKALA encourages cooperation and collaboration between regional department to support effectiveness in achieving targets. For example, the program supported synergy across both regional departments and districts/cities in aligning their RPJPD documents. Similarly, support for the expansion Papua's SIO at the district level included both province and district/city level officials from BAPPEDA, the Village Empowerment and Community Service Office and the Communication and Information Office as facilitators/expert speakers.

The workshop on expanding the Papua SIO received a positive response from the local government. Until now, each regional department has been providing its own data independently, and there hasn't been any collaboration. Following the workshop on SIO, several participants were able to see the value of the system.

"Papua SIO is a highly necessary application for the government. We hope that in the future, all villages in Keerom District will be able to use the application effectively. We request workshops for other villages as well. Thank you." **(Yanik Utari, A.Md. (Female), Keerom Diskominfo, Encryption and Statistics Staff, 13 June 2024)**

"This greatly simplifies our village planning." **(Eddy Borotian (Male), Arso Kota Village, Development Section Head, 13 June 2024)**

"My personal hope is that this Technical Guidance can be reiterated in Keerom Regency in the future, with a longer implementation period than at present. I believe that the Papua SIO training is highly effective and beneficial for the region's progress, as it can be demonstrated with real numbers and field data through the Papua SIO application. I think this application can significantly aid the Social Service in mapping the needs for social assistance based on the requirements of eligible communities. Thus, if there are social assistance programmes from the central or regional governments, we can quickly and

accurately obtain community data. In my view, this Papua SIO application is similar to the SIKS NG application (Next Generation Social Welfare Information System) managed by the Social Service, but the Papua SIO application is more comprehensive and detailed in presenting data, making it excellent for collaboration." **(Suharman (Male), Social Service Operator, Keerom Regency, 13 June 2024)**

GEDSI implementation in Papua continues to be mainstreamed across SKALA activities. As a starting point, the program aims for proportional involvement of women in every activity and always ensures venues selected for events are disability- and elderly-friendly. Furthermore, the initiation of gender mainstreaming implementation has begun through HKPD-TKD monitoring activities.

OTSUS funds in Papua remain a significant focus for SKALA in terms of governance, planning, budgeting and evaluation. This is evident from various events and activities conducted involving DJPK and BAPPENAS, which have been quite frequent this semester, emphasising the enhancement of local government officials' understanding and capacity. The cost-sharing by local governments for this work has been notable, especially from technical regional departments that independently finance accommodation and transportation to attend SKALA activities. This has contributed to significant budget absorption efficiency for the SKALA Papua team.

In addition to OTSUS, regional planning has also been a priority focus this semester. This is highly relevant because this year is critical for both mid- and long-term planning, and leadership is changing both at the central and regional levels. At the village level, the roles of Papua SIO and SAIK+ are continually being promoted for their disaggregated data and use for village-level planning. At the provincial level, SKALA has supported alignment of regional and national long-term development plans in Papua and Papua Barat along with their respective districts/cities.

Better public fiscal management in support of improved service provision (IO 4, 6)

During the period, SKALA focused on increasing capacity on planning, budgeting and reporting of OTSUS and DAU funds. SKALA also continues to assist in the implementation of PAITUA, a social assistance program in Papua Barat Daya which provides support to elderly Papuans.

- The long-term planning documents in Papua and Papua Barat Provinces for 2025–2045 have been aligned with both national plans and those of their respective districts/cities.
- More than 150 local government staff have been trained in the preparation of annual budget planning and OTSUS reporting, and compliance with the latest disbursement regulations. Training consisted of both offline and online approaches and reached all provinces and districts/cities in Tanah Papua.
- A total of 78 local government staff from Papua Province, Papua Selatan, and Papua Pegunungan have been trained in the use of the SIPPP application.
- A total of 6 local government staff from Papua Province, Papua Tengah, Papua Selatan, Papua Barat Daya, and Papua Barat have been trained in the management of earmarked DAU funds.
- Distribution of the PAITUA program funds in Papua Barat Daya have increased to cover a total of 2,276 individuals (17.1% of the elderly) in 4 districts: Sorong Selatan, Raja Ampat, Tambrauw, and Sorong.

Availability, management and use of data in to enhance evidence-based planning processes (IO 5,9)

During the period, SKALA supported the expansion and protection of village data systems. Key results include:

- Issuance of Papua Gubernatorial Regulation Number 61/2024 on Papua SIO. This regulation governs the stages, procedures, and management of Papua SIO.
- Issuance of Papua Gubernatorial Regulation Number 61 on Indigenous Peoples Information System.
- Enhanced understanding and knowledge of village cadres and regency-level facilitators in Keerom and Waropen districts in strengthening and expanding Papua SIO. SKALA provided

trainers and materials, while district governments paid for participant travel and accommodation (IDR 114,000,000 and IDR 250,000,000, respectively)

- Papua Barat Province's SAIK+ has received ISO:27001 certification related to information security, cybersecurity, and privacy protection — Information security management systems. This certification is an effort to implement Law 27/2022 on Personal Data Protection. With this certification, the security of individual data within the SAIK+ application is guaranteed.

Gender, Disability and Social Inclusion (Improved community participation and social inclusion in planning and decision making (IO 7, 8))

The PAITUA program continues to be supported using OTSUS funds and has been operating in Papua Barat Daya for over a year. Based on the example of this program, support for the elderly has begun in Papua Selatan Province, which will launch a Social Protection programme funded by OTSUS.
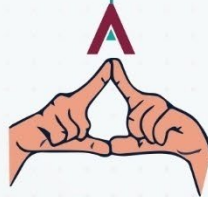
Monitoring of gender mainstreaming in the implementation of HKPD in Papua and Papua Barat Provinces has been carried out, resulting in several recommendations for improving regional financial management that mainstreams gender, such as enhancing stakeholder understanding beyond the Women's Empowerment and Child Protection Agency about gender mainstreaming implementation.

Going forward

In the next semester, SKALA will prioritise its support for Papua in the following efforts:

1. Disseminate the Papua SIO Governor's Regulation to all districts/cities.
2. Encourage the drafting of a Technocratic RPJMD targeting MSS and GEDSI.
3. Promote the finalisation of the Papua Selatan Smart Governor's Regulation draft.
4. Support the establishment of the Papua Barat One Data Forum.
5. Advocate for the One Data Governor's Regulation and the Papua Selatan SIO Governor's Regulation.
6. Form MSS Implementation Teams (Papua, Papua Barat Daya, Papua Barat, and Papua Selatan Provinces).
7. Assist with the distribution of PAITUA.
8. Promote Social Protection in Papua Selatan.
9. Continue to enhance local government capacity in OTSUS governance.
10. Improve REGSOSEK capacity through SEPAKAT.
11. Continue to expand the information system at the village level (SAIK+/Papua SIO).

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