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Sinergi dan Kolaborasi untuk Akselerasi Layanan Dasar
Kemitraan Australia – Indonesia

Australian Government

SKALA
SIX MONTHLY PROGRESS REPORT

July – December 2024



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Contents

Abbreviations and Acronyms 5

Executive Summary 6

Section 1: Context 10

High level implications of national election outcomes 10
National policy announcements 10
Subnational election outcomes 11

Section 2: Effectiveness 12

Program performance for 2024 Semester 2 12
Data and Analytics 13
Public financial management 24
Improving Quality of Regional Spending to achieve Minimum Service Standards 34

Section 3: Gender Equity Disability and Social Inclusion 46

Strengthen Participation, Representation, and Influence of women and vulnerable groups in planning and decision-making processes 47
National inclusive participatory planning guidelines 49
CSO network revitalisation 49
SKALA facilitated policy engagement 50
CSO access to policy relevant data 51
SKALA's inclusive workplaces 52

Section 4. Climate 53

Update on on-going work 53
Cluster analysis 53
Quality of regional infrastructure spending 53
Data innovation for climate-resilient basic services 53

Section 5. Synergies, Lessons Learned and Opportunities 55

Enhancing GoI synergies and collaboration through SKALA activities 55
Innovative approaches to delivering impact 55
SKALA lessons with dissemination potential 56
Opportunities 56

Annex 1. Provincial Updates 60

ACEH 60
GORONTALO 66
MALUKU 72
NUSA TENGGARA BARAT (NTB) 80
NUSA TENGGARA TIMUR (NTT) 86
KALIMANTAN UTARA (Kaltara) 92
TANAH PAPUA 98

Annex 2. Indicator Tracking Table 106

Annex 3. Annual Work Plan Progress Status 111

Annex 4. SKALA Knowledge, Communications and Policy Products (July – December 2024) 112

List of Figures

Figure 1. SKALA inputs by thematic focus area 12
Figure 2. The GEDSI integrated program planning cycle 46
Figure 3. Budget expenditure in SKALA provinces ..... **Error! Bookmark not defined.**

List of Tables

Table 1. Levels of readiness to implement regional One Data policies achieved with SKALA support 15
Table 2. Village information system progress achieved with SKALA support 19
Table 3. SKALA support for socio-economic data access and use 22
Table 4. Timeliness of OTSUS work plan and report submission 30
Table 5. Targeted PAITUA disbursements and realisation rates for 2024 31
Table 6. Status of local policy on regional taxes and levies (perda, pergub, SOP, MoU, etc) 34
Table 7. Quarterly MSS reporting compliance trend and annual MSS Index (in 2023 and 2024) 37
Table 8. Summary of foundational MSS implementation improvement (local policy, capacity, and budget) supported by SKALA 38
Table 9. SKALA supported progress on sub-national GEDSI integrated planning documents 41
Table 10. SKALA supported GoI capacity building for gender responsive planning and budgeting 42
Table 11. MSS budget versus spending rate for 2024 financial year 44
Table 12. Progress of SKALA supported CSO forum revitalisation 49
Table 13. SKALA facilitated CSO policy engagement 50
Table 14. Proportion of staff with disabilities 52
Table 15. SKALA portfolio expenditure by program area ..... **Error! Bookmark not defined.**

Abbreviations and Acronyms

AIPD	Australia Indonesia Partnership for Decentralisation
ANTARA	Australia Nusa Tenggara Assistance for Regional Autonomy
BAPPENAS	*Badan Perencanaan Pembangunan Nasional* (National Development Planning Agency)
BNBA	By Name By Address
CSO	Civil Society Organisation
DAK	*Dana Alokasi Khusus* (Special Allocation Fund)
DFAT	Australian Department of Foreign Affairs and Trade
EOPO	End of Program Outcome
GEDSI	Gender Equality, Disability, and Social Inclusion
GoI	Government of Indonesia
IO	Intermediate Outcome
JMS	*Jaringan Masyarakat Sipil* (Civil Society Network)
KMC	Knowledge Management Center
KIAT	*Kemitraan Indonesia Australia untuk Infrastruktur* (Indonesia Australia Infrastructure Partnership)
MERL	Monitoring, Evaluation, Research, and Learning
MoF	Ministry of Finance
MoHA	Ministry of Home Affairs
MoH	Ministry of Health
MSS	Minimum Service Standards
NTB	Nusa Tenggara Barat
NTT	Nusa Tenggara Timur
OTSUS	*Otonomi Khusus* (Special Autonomy)
PAITUA	Papua Indigenous Elderly Assistance Program
PFM	Public Financial Management
PERA	Public Expenditure and Revenue Analysis
PSEAH	Preventing Sexual Exploitation, Abuse, and Harassment
RAD PD	*Rencana Aksi Daerah Penyandang Disabilitas* (Regional Action Plan for Persons with Disabilities)
REGSOSEK	*Registrasi Sosial Ekonomi* (Socioeconomic Registry)
RPJMD	*Rencana Pembangunan Jangka Menengah Daerah* (Regional Medium-Term Development Plan)
RKPD	*Rencana Kerja Pemerintah Daerah* (Regional Government Work Plan)
SEPAKAT	*Sistem Perencanaan, Penganggaran, dan Evaluasi Kinerja Terpadu* (Integrated Planning, Budgeting, and Performance Evaluation System)
SID	*Sistem Informasi Desa* (Village Information System)
SIKD	*Sistem Informasi Keuangan Daerah* (Regional Financial Information System)
SIPD	*Sistem Informasi Pemerintah Daerah* (Regional Government Information System)
SPM	*Standar Pelayanan Minimal* (Minimum Service Standards)
UN	United Nations
USAID	United States Agency for International Development

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 levels 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]. SKALA commenced in late 2022, with its first official annual workplan endorsed for the financial year 2023-2024. This document reports on progress during the first semester of financial year 2024-2025.

The first semester of FY 2024-2025 has been a period of transition due to Indonesia's national elections, with significant changes occurring at the national level and impacting on subnational levels. The election of President Prabowo Subianto has ensured some policy continuity, with an expanded cabinet and ministries presenting opportunities and challenges. Notably, the program's operating environment is evolving, with a renewed emphasis on central coordination. This may require subnational governments to adapt their planning and budgeting processes to align with national frameworks, while continuing to advocate for local priorities. Details of the national and ministerial and policy changes affecting SKALA's performance and future priorities can be found in *Section 1: Context*.

At the subnational level, recent elections resulted in leadership changes in SKALA-supported provinces. To date, seven partner provinces have clear election results — of these only four of the incoming provincial administrations are familiar with SKALA or its predecessor programs. This will require the program to rebuild partnerships with leaders unfamiliar with SKALA and/or DFAT programs, in order to maintain momentum.

Despite the transitions occurring for government partners, SKALA maintained strong operational performance, with efficient implementation and high budget realization rates. The program effectively delivered on agreed work plans that remained high government priorities while preparing to realign with emerging government policy directions. During this semester findings from all commissioned baseline study findings were consolidated – providing both information for program accountability at the end-of-program outcome level, as well as systems level information to inform planning and strategy refinement for the coming calendar year.

Between July – Dec 2024, SKALA delivered 315 activities and had input from 36 technical specialists, to complete 20 outputs and progress a further 168 outputs[2] with the program's government partners. This work and the flow-on effects of the previous semester's activities are now delivering measurable results against 33 of SKALA's 39 outcome indicators (*See Annex 2: Indicator Tracking Table*). This shows that SKALA's work to

[1] **KOMPAK**: **Governance for Growth** (2015–2022). KOMPAK aimed to reduce poverty and inequality in Indonesia by enhancing economic opportunities for the poor and improving access to quality basic services

AIPD: The **Australian Indonesia Partnership for Decentralisation** (2010–2015). AIPD supported Indonesia's decentralization program, collaborating with central ministries such as the Ministry of Home Affairs (MoHA), Ministry of Finance (MoF), and Bappenas

The **Australia Nusa Tenggara Assistance for Regional Autonomy (ANTARA)** aimed to reduce poverty in Nusa Tenggara through sustainable socio-economic development and improved governance systems

[2] SKALA supported activities include facilitated meetings, trainings or events and technical assistance includes advisory services, research or analytical products. One or more of these inputs will deliver an agreed output that has been identified as a priority by one or more of our GoI counterparts. These outputs contribute to GoI-wide sub-national governance strengthening initiatives.

date has come together to achieve some significant policy and process milestones against all the program's intermediate outcomes. These are presented in relation to each intermediate outcome below.

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

This semester, tangible outcomes were realised from SKALA national level technical assistance, cross-ministry facilitation and policy process support to create a better enabling environment for PFM and MSS implementation. To deliver outcomes for vulnerable groups, SKALA supported the passage of national regulations to ensure more equity in health, education and infrastructure funds transfers to disadvantaged provinces and clarified and codified requirements for subnational governments to focus on accelerating inclusive basic service delivery through their policies and budgets.

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

This semester SKALA continued to improve the systems through which national agencies are able to access, analyse and use data to inform decentralisation policies. This semester SKALA delivered two new analytical functions within GoI online planning and budgeting platforms that will enhance national ministries' ability to access information on gender mainstreaming in budgets and policies. SKALA technical assistance also resulted in the use of village fund realization, monitoring, and evaluation data in the formulation of village fund allocations for 2025.

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

This semester SKALA worked with key national agencies to integrate evidence from GEDSI related subnational trials and evaluations into revised nationally led plans and budget processes. Analysis from last semesters provincial level gender-budget tagging trial was integrated into the final national model and results from the disability action plan evaluation were fed into the revised national action plan (2024 – 2029). Through concurrent support to national and subnational governments on the development of action plans for the elderly, SKALA was also able to align approaches between levels of government.

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

SKALA support to partner provinces to optimise public financial management for inclusive services delivered measurable results in preparing all partner provinces to increase the local revenue available to fund service delivery. SKALA expedited the passage of regulations on taxes and levies in six partner provinces, with SKALA advocacy succeeding in including exemptions for vulnerable groups in three provinces. These exemptions are already delivering financial benefits to people with disabilities in NTB. SKALA also worked with MoHA to develop and trial a cost-effective, user focused approach to improve the long-term capacity of all partner provinces to manage their MSS action plans, budget strategies and reporting compliance.

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

This semester SKALA's ongoing work on data governance continued to lay the institutional foundations for improved subnational use of evidence on vulnerable populations. A combination of enabling provincial regulations on data governance, data governance action plans, functional One Data Forums and advances in

data sharing have been delivered in all partner provinces this semester. SKALA's support in improving access to and use of socioeconomic data is already making a real impact. Using SKALA's analysis in NTT, IDR 5.75 billion was allocated to reduce stunting, and IDR 5.6 billion was directed toward helping those in extreme poverty.

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

SKALA's work to enhance the role of subnational senior leaders in driving the use of accurate information in inclusive service delivery this semester focused on building the capacity of policy analysts to advocate for evidence based planning. Applied workshops held in three provinces produced over 40 policy briefs utilising evidence in areas aligned ot SKALA's mandate.

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

This semester SKALA facilitated over 30 CSO-policy engagement processes in six provinces to demonstrate the value of CSOs leveraging their lived experience combined with quality data and analytics to inform subnational government planning processes. SKALA utilised previous CSO mapping exercises to broaden the range of vulnerable populations engaged in policy-dialogue, with a particular focus on people with disability. The majority of surveyed respondents with disabilities in all locations reported that SKALA had effectively facilitated their contributions in this dialogue process.

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

This semester SKALA supported the Ministry of Home Affairs to deliver national guidelines on subnational participatory planning processes, effectively establishing national expectations for quality participation of vulnerable groups subnational planning. Results from previously supported subnational led processes, also resulted in tangible government commitments this semester with Kalimantan Utara accommodating specific proposals related to accessible infrastructure and parenting groups in their annual work plans.

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

In order to leverage village information systems to update national socioeconomic data sets, this semester SKALA worked with BAPPENAS, MoHA and Ministry of Villages to develop an ideal model village information systems. It is hoped that national guidance on models for village information systems will accelerate their establishment and population coverage at the subnational level.

Two pieces of climate related analysis were initiated last semester and an approach to provincial engagement was piloted in Nusa Tenggara Barat (NTB) province, leveraging partnerships with DFAT co-investments (UN Global Pulse Asia Pacific) and with MoHA support. Discussions focused on "data innovation for climate-resilient basic services". This workshop provided a model for climate data innovation to replicate in other locations such as Maluku, North Kalimantan, and Gorontalo. The importance of data innovations in supporting climate risk-responsive planning and budgeting was recognized by both local and central government partners.

In the process of delivering these results SKALA found opportunities to collaborate with DFAT-funded initiatives and development partners including with INOVASI and INKLUSI on linkages between CSOs and

government on GEDSI related issues, and USAID and the World Bank on public financial management. SKALA is also exploring public-private partnership financing models with KIAT.

SKALA implemented several innovative approaches to enhance efficiency and accelerate impact. By facilitating coordination between MoHA and BAPPENAS, SKALA streamlined the Regional One Data implementation plan, reducing the administrative burden on provinces. At the provincial level, new capacity-building models were introduced, including a decentralized approach for OTSUS planning and budgeting in Papua and a joint mentoring model for MSS implementation teams. SKALA also promoted participatory policy consultations by equipping CSOs with accurate socioeconomic data to engage in decision-making processes effectively. To support asymmetric decentralization, the program worked with key ministries to develop a unified cluster model for planning and budgeting. Additionally, SKALA introduced integrated monitoring and evaluation (M&E) missions to improve cross-ministry and multi-level coordination, ensuring national policies are informed by provincial realities. These approaches will be continuously assessed for effectiveness in future semesters.

Building on past DFAT funded governance program insights and reflecting on program interactions during this time of government transition, SKALA has identified a range of strategic opportunities. These can support governance reforms amid increasing centralization, ensuring policies and budgets reflect regional diversity to prevent long-term disadvantage. The program's experience in tailoring fiscal transfers offers a pathway to promoting context-specific decentralization. Additionally, as provincial governments face budget cuts and pressure to generate local revenue, SKALA can provide balanced fiscal policy advice, leveraging subnational expenditure reviews to optimize revenue generation without deterring investment. Strengthening CSO engagement remains critical, and SKALA is well-positioned to facilitate more effective policy dialogue between CSOs and government planning processes. To enhance knowledge sharing, SKALA has expanded its digital presence, significantly increasing online content output and audience engagement through its website. The planned Knowledge Management Center (KMC) will serve as a collaborative hub, integrating governance-related knowledge to support evidence-based decision-making across provinces.

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 70,230 by applying effective procurement policies and completed 95.5% of its 528 procurement processes 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, 197 (56%) of the SKALA's 351 budgeted activities were co-financed by GoI partners, enhancing ownership and efficient use of resources.

Section 1: Context

This section addresses key monitoring question five:

KMQ 5. What relevant and significant developments in the subnational governance context have occurred that are related to SKALA's outcome areas, or present a risk to the achievement of such outcomes?

As anticipated, this semester has been a time of flux for SKALA and our key government partners. The implications of changes in the national government and the scale of change at the subnational level are increasingly clear, leading to a range of emerging challenges and opportunities for the program.

High level implications of national election outcomes

The election of President Prabowo Subianto as a continuity candidate has provided a broad commitment to existing development plans and trajectories. However, the new government's policy directions have implications for SKALA's operating environment. The attention to building a broad-multi-party governing coalition has led to the creation of new ministries and national agencies, partly to accommodate coalition partners. While these developments may introduce additional complexity in policy coordination, they also offer opportunities for enhanced alignment and stronger central coordination across ministries.

Early indications are that further centralisation of direction setting in policy and implementation intends to accelerate progress on inclusive service delivery – which is an opportunity to capitalise on SKALA-supported governance innovations. In addition to regulatory reforms, there are also indications of emerging interest in rights-based approaches to service delivery and technology-supported service improvements[3]. At the same time, there is a stronger emphasis on accountability and alignment with national priorities, which may require local governments to adapt their approaches within a more structured framework.

The creation of new Ministries and a number of flagship national programs has also led to significant budget cuts for all Ministries — including severe restrictions on travel[4]. With reduced resources but higher performance expectations under new frameworks and requirements, demand for SKALA's support — financing, technical assistance and cross-ministerial access and coordination — is expected to rise. Higher costs in central government associated with new ministries are also likely to impact on budget allocations for subnational governments and increase pressure on local governments to generate their own revenue. This presents both challenges (in ensuring allocations for service delivery), as well as opportunities for SKALA to share knowledge and experience with and between provincial partners.

National policy announcements

Two key national legislations that underpin much of SKALA's programming have been flagged for policy reviews.

HKPD Law: While the details are still unclear, the new administration has indicated an intention to further extend reforms begun under the HKPD Law (Law No. 1 of 2022) on Financial Relations between Central and Regional Governments. Current indications are for plans to further harmonize regional and central fiscal policies and mechanisms to ensure more equitable distribution of resources. While this represents a

[3] https://www.idntimes.com/news/indonesia/fredlina-nayla-sahla/pelayanan-publik-inklusif-janji-prabowo-wujudkan-keadilan
https://www.antaranews.com/berita/4477297/mempercepat-transformasi-layanan-publik-melalui-digitalisasi?page=all

[4] https://www.kompas.id/baca/ekonomi/2024/06/12/drama-politik-anggaran-2025-sri-mulyani-diprotes-sampai-nyaris-ditolak
https://money.kompas.com/read/2025/01/07/090600126/anggaran-perjalanan-dinas-kementerian-lembaga-dipangkas-pemerintah-hemat

significant opportunity for SKALA to leverage existing knowledge and experiences, progress at the subnational level in certain areas may be stalled while waiting for clarity at the national level.

Regional Autonomy Law: The Regional Autonomy Law (Law no 23/2014) will be amended. This opens opportunities for SKALA to provide input, particularly on the role and function of provincial governments as an extension of national government, in undertaking coordination, providing guidance and monitoring of progress and compliance of districts and municipalities within their jurisdiction.

Subnational election outcomes

As the results of provincial elections are finalised, SKALA will need to undertake a significant amount of partnership rebuilding. Out of the seven SKALA partner provinces with undisputed results following the subnational election, **four provinces** have candidates familiar with SKALA or its predecessor programs:

- **Nusa Tenggara Barat (NTB)**: Both the Governor and Vice Governor candidates are familiar with SKALA and DFAT programs.
- **North Kalimantan**: The Governor candidate has some level of familiarity with SKALA and has participated in SKALA events.
- **West Papua (Papua Barat)**: Both the Governor and Vice Governor candidates are familiar with KOMPAK, a predecessor program to SKALA.
- **South Papua (Papua Selatan)**: Both the Governor and Vice Governor candidates are familiar with SKALA and KOMPAK (Bangga Papua).

The remaining three provinces (Aceh, Nusa Tenggara Timur, and Maluku) have candidates who are not familiar with SKALA or DFAT programs.

Section 2: Effectiveness

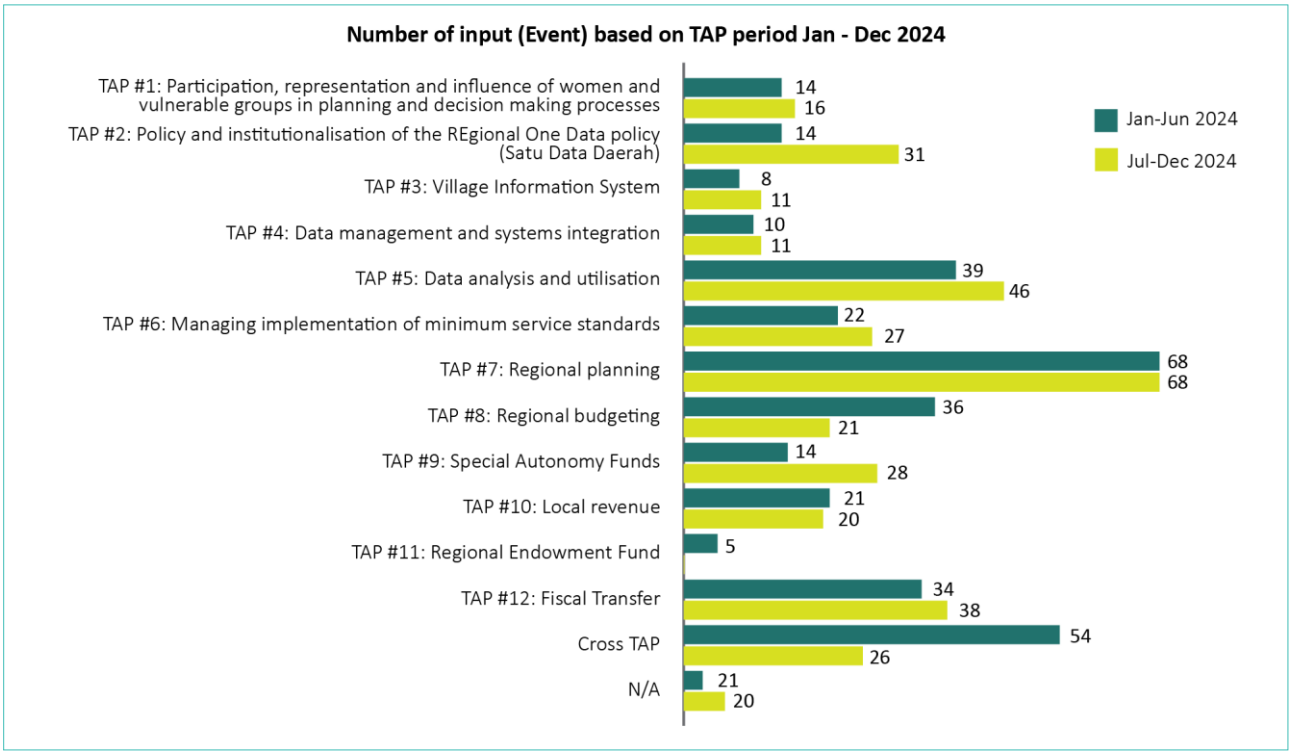
This section addresses key monitoring question one:

KMQ 1. How, and to what extent, is SKALA achieving its Intermediate Outcomes?

Program performance for 2024 Semester 2

During Semester 2, 2024, SKALA was in a strong operational position. The program was fully staffed, and implementation teams were well equipped to perform. Clear work plans and management processes facilitated efficient delivery of agreed activities in the majority of cases, leading to a higher budget realisation rate than forecast this semester. This collaborative effort across partnering directorates ensured that stronger progress than expected has been made despite being in a period of government transition.

Figure 1. SKALA inputs by thematic focus area



National transitions and subnational elections necessitated a slowdown in the fourth quarter of 2024, presenting an opportunity for SKALA to consolidate current work plans around emerging priorities of the new government – a process that will continue into the first quarter of 2025 as provincial administrations also transition.

Following two consecutive semesters of strong implementation, SKALA's technical inputs and facilitated processes can now be traced through to changes in government systems and processes. The SKALA monitoring, evaluation and learning (MEL) team can track these changes. Going forward, program performance will become less linear at it moves beyond SKALA's direct control. This makes SKALA's ongoing learning and reflection even more crucial, especially in how stakeholders use these insights to drive systemic improvements.

Data and Analytics

The quality, accessibility and utilisation of disaggregated socio-economic data in planning is fundamental to delivering further development gains in Indonesia. Following two decades of rapid economic growth and dramatic decreases in extreme poverty, further human development gains in Indonesia now require targeted government spending to improve livelihood outcomes for persistently marginalised populations. The lack of updated, valid, and disaggregated population data prevents government programs from effectively addressing the specific needs of vulnerable populations. Limitations in data accuracy have impacted the effectiveness of program targeting in previous years. Inefficiencies in current data collection and management have also increased the costs of data management for the government. With the responsibilities for service delivery devolved to provincial and district governments, the lack of access to accurate disaggregated data and limited capacity to analyse and use this in service-related planning processes further entrenches these inefficiencies, while under-served communities face similar challenges in using data to advocate for their needs.

Tackling the challenges related to data quality, governance and analytics is foundational to each of SKALA's program outcomes. In partnership with GoI ministries nationally and in SKALA's partner provinces, the program is contributing to strengthening the availability and use of data that supports inclusive service delivery by:

- addressing institutional barriers to improved data management by supporting the roll-out of multi-level regulatory frameworks for data governance
- improving data systems integration across levels and sectors of government
- building demand for and capacity to produce quality data and analytics.

One Data Policy and Institutional Frameworks

Indonesia's One Data policy, developed at the national level by BAPPENAS, provides a robust framework for data governance and interoperability across sectors and levels of government[5]. Now complemented by MoHA's One Data for Regional Government[6] policy and the Home Affairs regulation on the Governance of One Data[7], a uniform approach to the governance of data at the subnational level is well positioned to be institutionalised. However, risks of inefficiencies and confusion remain, particularly if Ministries responsible for these policies and regulations do not take a coordinated approach to subnational implementation.

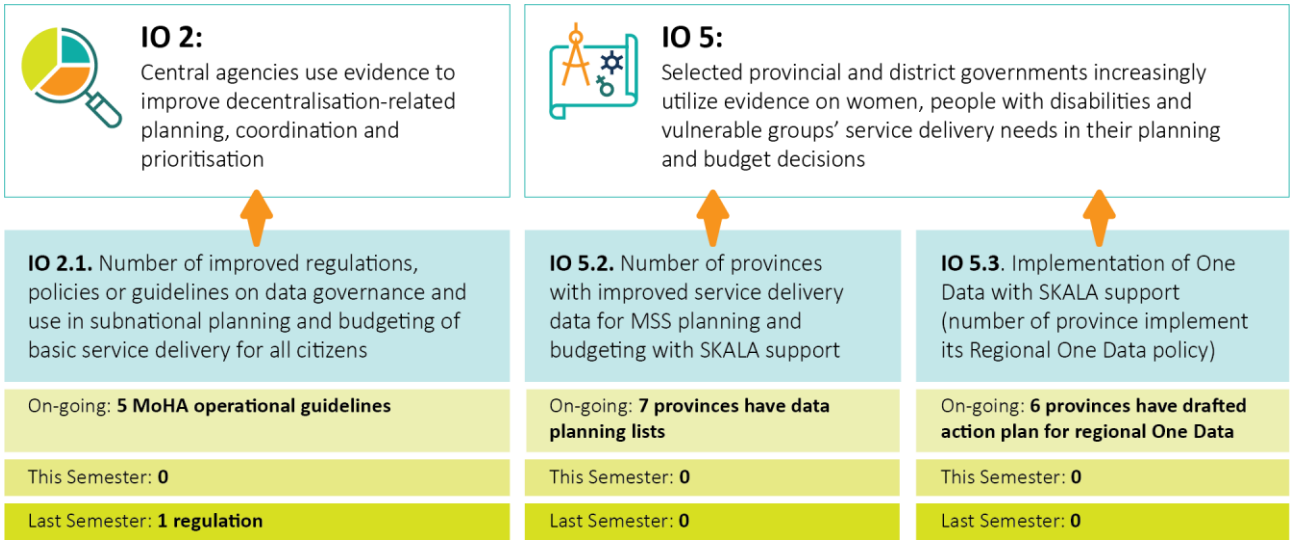
Significant coordination is required between national and substantial actors to ensure that subnational One Data institutions, specifically One Data Forums, are functioning and data management processes are understood and operational. Together, coordinated national policy and improved subnational institutions is intended to sustainably deliver improved data for planning at all levels.

SKALA's work on data governance contributes to the program's intermediate outcomes two (IO2) and five (IO5). Progress in this area is tracked through the following outcome indicators.

[5] 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.

[6] SPDPN

[7] Permendagri No. 5/2024 issued in June 2024 with facilitation support from SKALA to align approaches between BAPPENAS and MoHA



By the end of SKALA Phase 1 it is expected that SKALA will substantially deliver on the following target:

- ***Data cycles in provinces and district in SKALA locations are implemented supported with planning systems and regular data updating***

In support of this, at the national level last semester SKALA:

- *Facilitated coordination between MoHA, BAPPENAS, and BPS for the issuance of Home Affairs Regulation (Permendagri No. 5/2024) on Subnational One Data governance, clarifying roles and data management processes for subnational governments.*

This semester, SKALA supported collaboration between BAPPENAS and MoHA to develop a joint implementation plan[8] for data governance that harmonises their national and subnational policies. SKALA conducted a study for MoHA on the readiness of provinces (using Aceh and Maluku as cases) to implement the subnational data governance policy. The study confirmed differences of capacity in provinces[9] to implement data governance, highlighted the need for strong commitment from local leadership and the limited funding allocated for One Data operationalization. This shaped MoHA's thinking in relation to contextual support for the policy roll-out. The study identified a range of pre-conditions necessary for effective implementation. Addressing capacity gaps in these areas will also address the challenges related to complementary BAPPENAS data governance initiatives[10]. The subnational data governance implementation plan has now been issued[11] (IO2.1) and in the next semester SKALA will monitor the extent to which it is leading to intended improvements.

[8] Known as the 'SDPDN Grand Design' the plan outlines data management processes across all levels of government, covering Data Integration, Data Accessibility, Data Quality, Data Security, Participation in data management and Monitoring and Evaluation of data management practices.

[9] Due to the legacy of KOMPAK support, Aceh is significantly more ready compared to Maluku in terms of the availability of local policy and regulation, systems, and public participation. By contrast, Maluku faces significant capacity gaps in relation to institutional readiness, human resources, and local leaders' responsiveness.

[10] Satu Datu Indonesia (SDI) policy

[11] MoHA is currently preparing five technical guidelines to guide regional level to effectively implement the Permendagri SDPDN and align with SDI.

The key institution at the subnational level for the implementation of data governance are the One Data Forums in each province, tasked with managing the prioritisation, collection and quality assurance of government data in the province.

At the subnational level last semester SKALA contributed to foundational subnational data governance readiness by:

- *Strengthening One Data Forums in partner provinces by supporting the passage of enabling regulations, securing budgets, clarifying roles, and technical support for implementing data management cycles.*
- *Supported capacity building, troubleshooting, and development of work plans for One Data Forums.*

This semester SKALA has provided support across all SKALA provinces to further strengthen the readiness of these forums to implement the issued guidelines. At a technical level, SKALA continued to provide technical advice, capacity building and process guidance on issuing provincial regulations, developing action plans, managing One Data Forums and enabling data sharing (IO 5.2 and IO 5.3). The work involved in establishing the institutional readiness to implement the One Data policy is significant, and SKALA's work to support IO results across all nine provinces is ongoing. Progress by province this semester towards each of these key readiness milestones is summarised in Table 1.

Table 1. Levels of readiness to implement regional One Data policies achieved with SKALA support[12]

Province	Regulation Status[13]	5 Year One Data Action Plan[14]	Provincial Data Forum[15]	List of Data for Planning[16]	Provincial Data Portal[17]
Aceh	▪ Governor Regulation on One Data is revised ▪ Governor Regulation on data interoperability is drafted.	Action Plan is drafted.	Governor's Decree of Data Forum is revised.	Governor's Decree on 2024 Data List Decree is issued.	▪ Datasets stored in data portal increased from 725 to 3,303 between 2023 to 2024 ▪ SDPDN data portal integration with Aceh data portal is tested.
NTB	Governor Regulation on One Data was in place prior to SKALA program.	Governor Regulation on the Action Plan is drafted.	▪ Diskominfotik and Bappeda allocated budget for the forum: Rp35 million and Rp19 million respectively.	▪ Governor's Decree on the 2025 Data List is drafted ▪ Decree includes data variables related to GEDSI (56/	NTB data Portal version 2.0 is accessible to persons with disabilities, the portal is presenting data from e-SPM, it now has data visualization features.

[12] Documents all on-going processes that SKALA is continuing to support

[13] Governor regulations serve as a reference point to orchestrate data collection across sectors, including as a basis for allocating resources.

[14] The 5 years One Data action plan is required to guide subnational data work planning, to inform the RPJMD, and as a basis for annual work plan and budgeting

[15] Data forum is to coordinate all data governance/management including data sharing.

[16] Data list serves to guide all government sector to agree on the source of data for planning process. It identifies all the data variables, their standard, and respective data producer. It helps to ensure that data producers are producing quality data in time and sharing the data.

[17] Data portal is a platform to share and access data among subnational sectors. The public will also be able to access the data.

Province	Regulation Status[13]	5 Year One Data Action Plan[14]	Provincial Data Forum[15]	List of Data for Planning[16]	Provincial Data Portal[17]
NTT	▪ Governor Regulation on One Data is drafted. ▪ SOP and technical guidelines for One Data are under approval.	Governor Regulation on the Action Plan is awaiting approval.	A guideline for Data Forum is drafted.	Data list is being drafted. Ten government working units completed it while another 31 is on process.	NTT is establishing it provincial Data Portal (SASANDO) in collaboration between Diskominfosatik and Bappeda.
Kalimantan Utara	SOP for One Data has been completed.	Action plan is being revised.	Regular meetings are initiated and engaging decision-makers.	Governor's Decree on 2025 Data List (1,961 variables) is drafted.	Kalimantan Utara is redesigning and upgrading its existing data portal (SIDARA CANTIK)
Gorontalo	Governor Regulation on One Data was already in place before SKALA.	Action Plan is drafted.	The Forum evaluated the 2024 SDI implementation to inform improvement for this forum in the future.	2024 Data List Decree is issued while for 2025 data list is drafted.	There were two competing systems. The government agreed to use one as provincial data portal (PENTAGO), and the other one is used for village information system.
Maluku	▪ Governor Regulation on One Data was already in place before SKALA ▪ A roadmap for Electronic-based Governance System is drafted.	Action Plan is drafted.	▪ SK Forum will be review aligned with the SDPDN policy. ▪ A guideline for Data forum is drafted. ▪ Diskominfo allocated budget for One Data forum: 100.000.000.	▪ 2024 Data list Decree is issued ▪ An addition of 300 data variables from 1,170 to 1,470 from 2023 to 2024.	The revitalization of the One Data Portal is planned.
Papua	No intervention yet	No intervention yet	No intervention yet	No intervention yet	No intervention yet
Papua Selatan	Governor Regulation is drafted.	No intervention yet	Forum Decree is drafted.	No intervention yet	No intervention yet
Papua Barat	Governor's Decree on One Data SOP is issued.	No intervention yet	Forum Decree is available.	2025 Data List is drafted for the first time (5,471 data variables).	No intervention yet
Papua Barat Daya	Governor Regulation is under approval.	No intervention yet	No intervention yet	No intervention yet	No intervention yet

These process gains have been enabled by improved communication and coordination between key actors in data governance at the subnational level (BAPPEDA, Provincial sectoral offices[18], Communication and Information units, the Statistical Bureau and the Governor's Office). At SKALA's initiative, these stakeholders have been meeting regularly and now have established mechanisms and channels of communication to

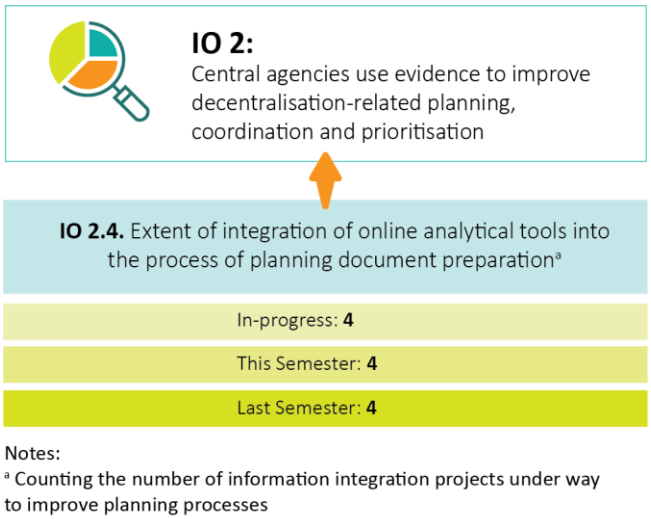
[18] *Dinas*

resolve issues and progress the joint data governance agenda. SKALA also hosted discussions on data governance in Aceh, providing a forum for knowledge sharing on the value of improved data governance. With the issuance of the formal implementation plan, it is anticipated that support at the subnational level will continue to be needed. This technical support will also need to be complemented with advocacy to incoming provincial administrations, particularly on the value of proper data governance.

Data Management Systems and Integration

The integration of data management systems between ministries and across levels of government is a priority for GoI. Without improved data sharing and interoperability, challenges in understanding needs, particularly of the most vulnerable, as well as in developing accurate plans and budgets at the subnational level will remain. SKALA plays an important role in coordinating between ministries and layers of government, while also providing technical support in all stages and processes of systems integration, including building the capacity of system managers.

SKALA's work on data integration contributes to the program's intermediate outcomes two (IO2), progress in this area is tracked through the following indicator.



Notes:
[a] Counting the number of information integration projects under way to improve planning processes

By the end of SKALA Phase 1 it is expected that SKALA's work in this area will have substantially delivered on the following targets:

- ***Central government has integrated the data management system and it is operational***
- ***Central Government and Prov/District Government in SKALA locations utilize the integrated (shared) data management system***
- ***Prov/District Governments in SKALA locations have utilized SIPD-RI for planning and budgeting***

To accelerate progress in this area, at the national level last semester SKALA:

- *Demonstrated the value of integrating key government data systems by linking MoF's financial system (SIKD) with BAPPENAS's analytical application for planning (SEPAKAT), allowing analysis of spending quality and effectiveness.*

This semester at the national level, SKALA has worked with BAPPENAS, MoF and MOHA to enhance the management of special autonomy funds in Aceh by supporting the integration of the key information systems owned by these three ministries (IO 2.4). This work is technically challenging, involves a large number of stakeholders, and will require sustained commitment in coming semesters if the benefits are to be realised.

In addition, SKALA is supporting a long-term initiative to systematically integrate MoF's financial information system (SIKD), MoHA's Regional Government Information System (SIPD) and Papua's Papua Development Acceleration Information System (SIPPP) with BAPPENAS's analytical planning application (SEPAKAT). By linking financial data, planning data and development analysis, Papuan provinces will be better able to craft their plans and budgets to address priority development needs. SKALA's contribution to this process in this semester was to identify use cases for integration, mapping business processes and assessing the interoperability of the different systems (IO2.4). Tangibly, this has so far resulted in the eight long term development indicators used in SEPAKAT being integrated into the MoHA's SIPD, ensuring alignment between subnational plans and national development targets.

This semester SKALA also progressed technical work on linking SEPAKAT with other information systems to validate the population data in SEPAKAT (by allowing automatic cross-referencing with the civil registry data and social security system information) in order to enhance the accuracy of the data[19] used in SEPAKAT analysis (IO2.4).

At the subnational level, SKALA provided technical support and training in the use of MoHA's SIPD for planning and budgeting. As the system is relatively new, many SKALA provinces (e.g. Papua, Gorontalo, and NTT) were still unfamiliar with its functionality and on-going support will be needed as the system adds new modules and integrated functions. To enable SIPD to use more accurate information on sectorial based service delivery (health, education etc.), MoHA is working with lead sectors at the subnational level to upload this data into SIPD. This semester SKALA provided significant training support to enable partner provinces[20] to comply with requirements and further support evidence-based planning by linking sectoral data online planning processes.

Village Information Systems (SID)

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. Existing village information systems[21] have the potential[22] to be the most credible source of information related to vulnerable individuals and households, including female-headed households, disabled and elderly persons, and in identifying those requiring entry in the official civil registry.

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[19] Regsosek, the socioeconomic population data gathered in 2022 by BPS/Statistical Bureau under Bappenas leadership)

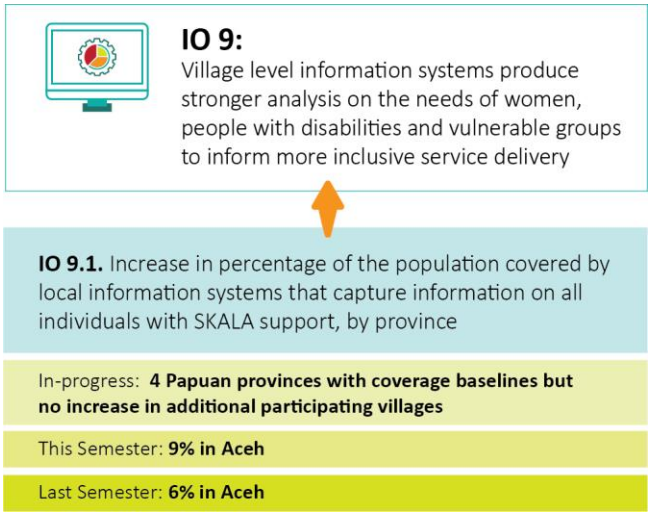
[20] Kalimantan Utara: 58 govt personnel are trained to entry data to e-walidata in SIPD; it resulted 2% data is being populated into the system (prior to the training, it was empty/0)).
Maluku: as result of training to representatives of all 36 sectors in last semester, 48% of data is being entered to the SIPD.
Gorontalo: 25 personnel from 13 sectors are trained to entry the data into SIPD.
NTB: a more advance training is provided to 166 government personnel to better use SIPD to inform program alignment with national priority and adherence with budget policy.

[21] Regulated under the Ministry of Villages, Law 6/2014 on Villages

[22] The credibility of the village information systems 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.

In order to leverage village information systems to update national socio-economic data sets, SKALA has worked at the subnational level to expand the number of village information systems and explore the possibility of linking them to national socio-economic data sets.

SKALA work on village information systems contributes to the program's intermediate outcome 9. Progress in this area is tracked through the following indicator.



Last semester, SKALA

By the end of SKALA Phase 1 it is expected that the program will substantially deliver on the following target:

- **Villages in SKALA supported districts/cities operate village level information systems that include Regsosek data variables**

At the national level, SKALA is working to define the mechanisms and processes through which village data can be used to update national socio-economic data sets.

- *Assessed the maturity of village information systems and the ways in which they might interface with national populations datasets going forward.*

This semester, at the national level SKALA has worked with BAPPENAS, MoHA and Ministry of Villages to develop an ideal model for functioning village information systems. This model specifically includes a requirement to integrate with national socio-economic datasets and incorporates citizen self-registering mechanisms for data updating. It is hoped that national guidance on models for village information systems will accelerate their establishment.

Concurrent with these national efforts, SKALA continues to support increased coverage of village information systems in SKALA provinces through policy advocacy and capacity building. The program is also supporting the introduction of key national data set variables to village information data collection protocols. The progress towards increased coverage and alignment that was achieved with SKALA support this semester is summarised in Table 2 (IO 9.1).

Table 2. Village information system progress achieved with SKALA support

Province	Local Regulation	Village Information System	Population Data Coverage	Budget Allocation
Aceh	▪ Governor's Instruction to expand village information system circulated in January 2024 ▪ Technical guideline is drafted to mobilize university students to support village information systems.	Aceh is upgrading its village information system (SIGAP) to link with national population data, analytical tool/SEPAKAT application and exploring possible system integration with other data platforms.	▪ Covering 47% of Aceh population (9% increased from previous semester) ▪ Aceh Govt mobilized 2,622 students from six universities to 1,006 villages.	Aceh Government allocated IDR 210,560,000 in 2024 for village information system (increase from 2023: IDR 131,263,815)

Province	Local Regulation	Village Information System	Population Data Coverage	Budget Allocation
NTB	A roadmap for village information systems is being revised. NTB (with SKALA support) is engaging a third party to help operationalize this plan.	No intervention yet	No intervention yet	To be updated next semester
NTT	No intervention yet	SKALA facilitates the use of the SEPAKAT DESA[23] Application to enable access to Regsosek data.	No intervention yet	Local government allocated IDR 52,660,000 to train 32 sectoral personnel and 28 people from villages) in Sumba Barat Daya District.
Kalimantan Utara	▪ Governor Circular Letter on village information system development circulated while waiting for Governor's Regulation which is being drafted	No intervention yet	No intervention yet	To be updated next semester
Gorontalo	No intervention yet	Assessed if the existing data platform (Gorontalo Satu Data) is suitable for village information.	No intervention yet	To be updated next semester
Maluku	Not priority	Not priority	Not priority	Not priority
Papua	No intervention yet	SKALA helped to accommodate Regsosek data variables into SIO Papua	7% of population Used in 20% (204 of 999) villages.	To be updated next semester
Papua Selatan	The Governor's Regulation on the South Papua Indigenous People Information System (SIRIOS) is being drafted.	SKALA helped to accommodate Regsosek data variables into SIRIOS	4% of population Used in 6% (44 out of 687) villages	To be updated next semester
Papua Barat	The guidelines and SOP for the implementation of SAIK+ are under development.	SKALA helped to accommodate Regsosek data variables into SAIK+	44% of population Used in 79% (647 out of 824) villages	To be updated next semester
Papua Barat Daya	No intervention yet	SKALA helped to accommodate Regsosek data variables into SAIK+	22% of population Used in 60% (605 out of 1,013) villages	To be updated next semester

Thus far, SKALA experience in supporting village information systems has shown that different strategies are needed in different places. In Aceh, the coverage of village information systems is steadily increasing due to a collaboration arrangement with universities where students act as enumerators. This is enabled by existing, trust-based relationships between government and universities. In addition, as the systems mature as a result of sustained support from KOMPAK, SKALA has been able to support upgrades to data collection protocols to accommodate socio-economic data variables that will enable village information systems to update national data sets. Meanwhile, in Tanah Papua, expansion of coverage has been limited by ongoing

[23] Bappenas developed application to analyze poverty data at the village level (supported through previous DFAT investments).

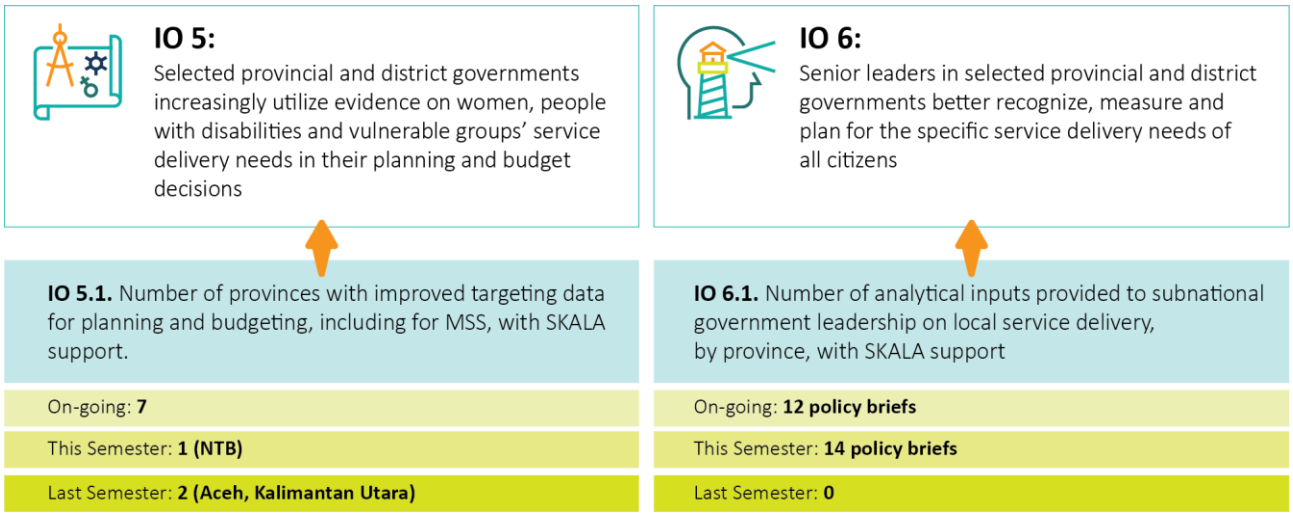
turn-over of officials, limited capacity, geographical constraints and limited budget[24] – despite the clear demand for data on indigenous Papuans for programming of OTSUS funds.

To deliver intended benefits from village information systems, long-term commitment and funding is needed. Advocacy to sustain and extend current commitments in all SKALA partner provinces will be needed despite projected GoI budget cuts in the coming financial year. An important conversation to have in coming semesters will be if and how these systems will be integrated into existing subnational data governance structures.

Analysis and Use of Data

Governments need accurate data to direct evidence-based policymaking, planning and budgeting. To maximise the utility of REGSOSEK, currently the most comprehensive existing national socio-economic data set, SKALA has worked to develop approaches to maintain the integrity of the data set and has advocated for its integration into a range of government systems and processes.

Work on the analysis and use of disaggregated data contributes to the program's intermediate outcome five (IO5) and six (IO6). Progress in this area is tracked through the following outcome indicators.



By the end of SKALA Phase 1 it is expected that the program will have substantially delivered on the following target:

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

In support of greater use of accurate data, last semester SKALA:

- *Raised the profile of REGSOSEK through a high-profile launch with cross-ministerial representation, attracting over 22,700 participants and national media coverage.*
- *Facilitated REGSOSEK access for 4 ministries, 3 provinces, and 18 districts while training 584 staff directly and leveraging GoI resources to train 3,086 more officials.*

[24] Data collection relies on payment to village cadres, for which budget is not always available

- *Supported demonstration analyses using REGSOSEK (e.g., disability data for schools and poverty-focused data in NTB, Kalimantan Utara, Aceh, and Maluku) to build demand in provinces.*

Building on this, SKALA worked with NTT, Gorontalo, NTB, and Kalimantan Utara to utilise REGSOSEK data to better target provincial programs. In NTT the Education Office used Regsosek data specifically to update MSS records on out-of-school children and 18-year-olds in higher education and the Housing Office applied SEPAKAT geospatial mapping to assess disaster-prone populations and their socio-economic profiles. (IO5.1). In NTT, SKALA also supported a data matching exercise comparing the disaggregated population data sets owned by different ministries[25]. The process enabled the province to significantly improve the targeted delivery of already planned and budgeted poverty reduction programs to the most vulnerable.

The SKALA data matching exercise in NTT used REGSOSEK data to uncover significant inclusion and exclusion errors in the population lists used to target programs designed to eliminate extreme poverty[26]. The process identified 848,725 individuals on the list who should not be classified as "extreme poor" and 910,885 individuals who should have qualified as recipients. Correcting these errors ensured that the IDR 5.75 billion for stunting reduction and IDR 5.6 billion for extreme poverty alleviation received by NTT from the central government was able to be allocated to the most vulnerable. Delivered to identified eligible recipients as a cash transfer, the program provided the equivalent of 4 months' income to the poorest of the poor, with the elderly, disabled and female headed-households prioritised.

SKALA documented this achievement through videos and booklets as a showcase for lateral communication between provinces (to be release early 2025).

This semester, SKALA also continued to support work on REGSOSEK access and training. Across all supported provinces, SKALA has facilitated the granting of REGSOSEK access rights and training of responsible government officers to access and use the data for various analytical tasks. To contribute to the sustainability of these gains, SKALA has worked with Kalimantan Utara and NTT to include references to the use of REGSOSEK data in subnational planning processes. Regardless of the source of socio-economic datasets, SKALA's training at the provincial level will enable government personnel to access and analyse national data sets incorporated into the SEPAKAT analysis platform. Information about the SKALA facilitated access, training and use of REGSOSEK data is provided in Table 3. The supported training model generally involves SKALA providing Master training to trainers, who are then mobilised to deliver training at scale to trainees who need to use the data in their respective roles.

Table 3. SKALA support for socio-economic data access and use

Area	Access to *REGSOSEK*	Training	Use of *REGSOSEK* data (IO6.1)[27]
Aceh	▪ 7 provincial sectors, 1 university, 5 districts/cities have access to Regsosek data. ▪ 23 districts/cities are applying for access.	49 trainees (M:27, F:22	▪ equipping of CSO network to effectively advocate ▪ inform the long-term development plan process (RPJPD).

[25] The Integrated Social Welfare Data (DTKS) of the Ministry of Social Affairs, the Data on the Acceleration of Extreme Poverty Elimination (P3KE) of the Ministry of Social Affairs, sectoral data from each provincial ministry, and REGSOSEK managed by BAPPENAS.

[26] Data on the Acceleration of Extreme Poverty Elimination (P3KE) owned by the Ministry of Social Affairs

[27] IO3.2 Gender analysis for REGSOSEK data to inform RPJPD and RPJMD and RKPD

Area	Access to *REGSOSEK*	Training	Use of *REGSOSEK* data (IO6.1)[27]
NTB	▪ 17 provincial sectors, 3 districts/cities have access to REGSOSEK data. ▪ 4 districts/cities are applying for access.	▪ ToT: 28 (M:14, F:14) ▪ Mobilized trainers 8 (M: 4, F:4) ▪ 94 ASN trainees (M: 51/ F: 43) from 9 OPD, 7 CSO dan 1 district	▪ inform provincial disability action plan. ▪ targeting process for education, housing, social, and health sectors.
NTT	▪ 1 provincial sector, 3 districts/cities have access to REGSOSEK data. ▪ 70 villages in 2 districts are applying for access rights	▪ ToT: 26 (M:18, F:8) ▪ Mobilized trainer: 2 (M: 1, F:1) ▪ 63 trainees(M:48, F:15) from 1 district	Data validation between three different data sets to inform targeting process of social assistance program, including for stunting and elderly
Kalimantan Utara	▪ 13 provincial sectoral offices have access to Regsosek data. ▪ 3 districts are applying for access.	▪ ToT: 27 (M:17, F:19) ▪ Mobilized trainers: 18 (M: 8, F:10) ▪ 189 trainees (M:98. F:91) from 3 districts	▪ development of subnational action plan on Poverty Alleviation, Out-of-School Children, Persons with Disabilities. ▪ target setting of program beneficiaries, such as: Earmarked General Fund Allocation Village grants, Disability and poverty services by Dukcapil MSS service to PWD by Dinsos ▪ Marine and Fisheries Department Programused in developing technocratic RPJMD.
Gorontalo	14 provincial Sectoral offices and 1 district have access to Regsosek data.	▪ ToT: 30 (M:22, F:8) ▪ Mobilized trainers: 7 (M:6, F:1) ▪ 20 trainees (M:9, F:11) from 1 district	▪ develop technocratic RPJMD, disability action plan ▪ target alignment annual work plan and budget plan, identification of population with access to clean water and adequate sanitation, targeting of beneficiaries for social assistance, agricultural assistance and health insurance.
Maluku	1 provincial sectoral offices and 6 districts/cities have access to Regsosek data.	▪ ToT: 19 (M:13, F:6) ▪ Mobilized trainers: 11 (M: 4, F:7) ▪ 35 trainees (M: 21, F: 14) from 5 districts	used for targeting on different programs, e.g., social assistance, housing, clean water and proper sanitation, public facilities, annual work plan, allocation of village funds.
Papua	The province and one district are in the process of applying for access rights.	ToT: 18 trainers (M:15, F:3) from 3 Provincial sectoral offices	used in developing technocratic RPJMD
Papua Selatan	8 provincial Sectoral offices are currently applying for access rights.	ToT: 9 trainers (M: 7, F: 2) from 8 Sectoral offices and 1 university	used in developing technocratic RPJMD
Papua Barat	7 provincial Sectoral offices are currently applying for access rights.	ToT: 8 trainers (M:6, F:2) from 7 Sectoral offices	used in developing technocratic RPJMD
Papua Barat Daya	8 provincial Sectoral offices are currently applying for access rights.	ToT: 9 trainers (M: 7, F: 2) from 8 Sectoral offices	No intervention yet
TOTAL	53 sectoral offices in 8 provinces and 20 district secured access	In 5 provinces, 46 trainers (M:23, F:23) were mobilized to train 241 government personnel (M: 142, F: 89)	In 8 provinces, 14 instances of REGSOSEK data use in planning and budgeting reported

Acknowledging that socio-economic datasets are only valuable if regularly updated, this semester SKALA supported BAPPENAS to trial a range of mechanisms for updating the REGSOSEK data in efficient, cost-effective ways. Options explored included citizens managing their own data online (*Mandiri*), streamlining data collection through village information systems, deploying enumerators to remote locations and validating the data via integration with other data sets. Experience from this work will inform a SKALA supported draft guideline for updating REGSOSEK data.

To date, SKALA has focused on the use of REGSOSEK as it was the most complete resource for government planning purposes (as of 2022). However, changes in functional responsibilities for data governance within the national government in the new administration will likely require new strategies to continue supporting improvements in the usage of accurate data. SKALA work so far has clearly demonstrated that accurate, disaggregated data helps subnational governments at different levels plan for and target the needs of the most vulnerable. Lessons from our support to BAPPENAS around the management of by-name-by-address socio-economic data sets (i.e. access rights, privacy, updating, validation) can be appropriately applied to the management of future data sets.

Public financial management

Subnational governments have limited fiscal capacity to resource the multiple service delivery needs of their population. Fiscal transfers from the central government play a crucial role in complementing regional revenue, ensuring a balanced distribution of resources across Indonesia's provinces. The updated laws on fiscal relations between central and regional governments (HKPD Law)[28] aim to reduce disparities between provinces and ensure that all regions can provide a minimum standard of public services. To support SKALA partner provinces optimise the use of mechanisms available to them under these laws, SKALA works with GoI partners to address institutional and governance barriers. This is to ensure efficient and purposeful management of regional fiscal resources and coordinated multi-level regulatory frameworks for the management of these fiscal resources, while also improving regional capacity to work within these frameworks.

Fiscal Transfers

The HKPD Law[29] contains a number of mechanisms which orient transfers more tightly toward the provision of basic services. SKALA is assisting national ministries to optimise service-delivery within the regulations governing approximately Rp 714.37 trillion of fiscal transfers to the regions. Simultaneously, SKALA is supporting subnational governments to utilize the provisions of these regulations to most effectively deliver services.

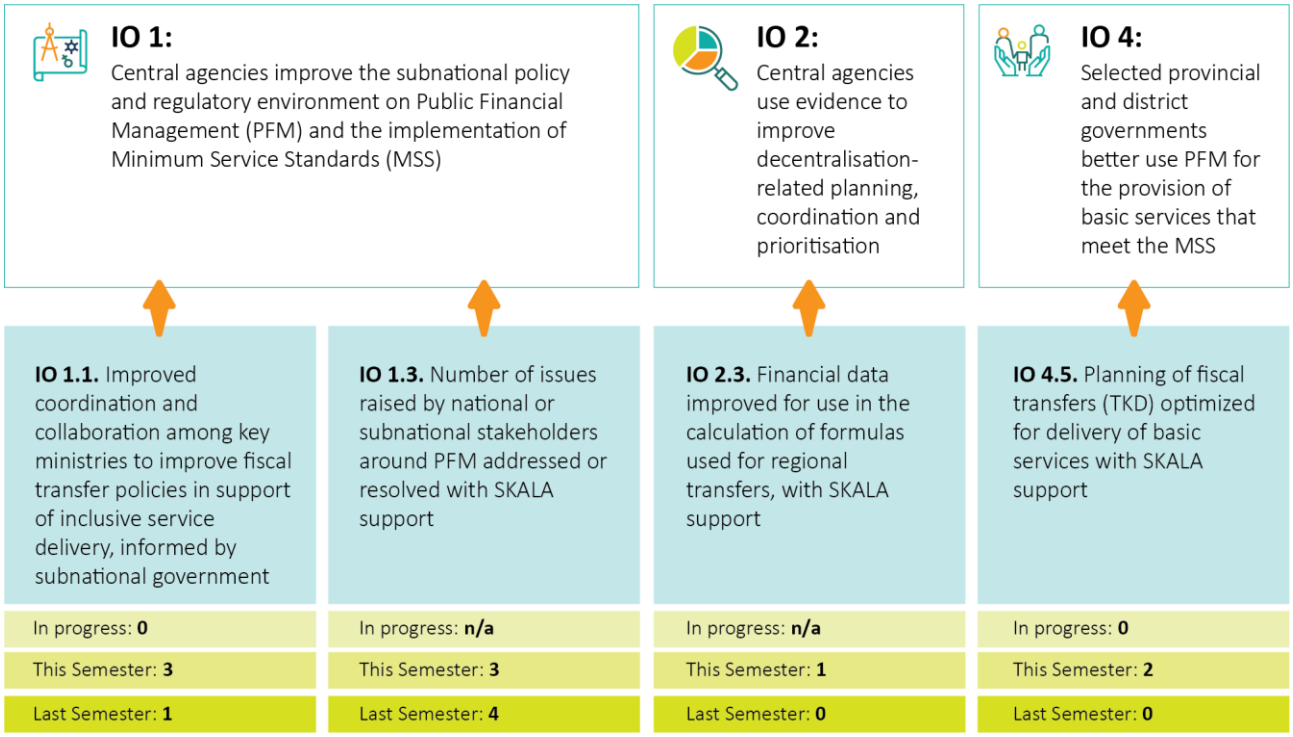
Six types of fiscal transfers are made to the regions[30]and SKALA has been providing technical advice and facilitated dialogue to resolve issues across all transfer types. SKALA's work to optimise the use of these transfer mechanisms for improved service delivery is contributing to Intermediate outcome one (IO1), two (IO2) and four (IO4). Progress in this area is tracked through the following outcome indicators.

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[28] 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

[29] idem

[30] Dana Alokasi Umum (DAU), Dana Alokasi Khusus (DAK), Dana Bagi Hasil (DBH), Dana Desa, Dana Insentif Daerah (DID), Special Autonomy Funds (OTSUS)



By the end of SKALA Phase 1, it is expected that SKALA contributions would have substantially delivered on the following targets:

- **Fiscal Transfer Administrator in Province/ District of SKALA Location conduct planning and budgeting (DAU, DAK, DBH, and Village Fund) in compliance with the source and the utilization (implementation, and fulfillment of inclusive basic services)**
- **Regional Endowment Fund Administrator Institution in Province/ District of SKALA is established (policy and procedure are formed)**

Transfer type 1: Earmarked General Allocation Fund (DAU)

This transfer mechanism is designed to ensure that provinces have enough financial resources to deliver public services. However, additional measures are needed to ensure that the allocated funds align with provincial needs and are not disproportionately spent on government administration.

Last semester SKALA:

- *Supported MoF in developing performance-based DAU allocation formulas for MSS in education, health, and infrastructure*[31]
- *Delivered training to eight partner provinces, leading to timely DAU budget proposal submission*
- *Achieved increased DAU grant allocations across partner provinces for financial year 2024. (IO4.5)*[32]

This semester, SKALA consolidated its technical advice related to the formulation of the MSS focused DAU allocations and brokered this into MoF regulation that guides provincial government's use of DAU (IO1.1[33]).

[31] Differences of opinion remain between MoF and MoHA on how to most appropriately measure MSS performance. Long-term engagement with MoHA will be required to resolve this.

[32] In this semester Kalimantan Utara DAU increased by 52%, while the number of sub-activities funded by DAU SG in the health sector increased from 4 to 19, and in public works from 1 to 13.

[33] Coordinated between MoF, MoHA, MoH, MoEC, and MoPW in developing MoF regulation 102/2024 on general allocation fund

SKALA's technical value add here was to add nuance in the way transfers to provinces will be calculated for Education, Health and Infrastructure (IO1.1)[34]. The new formulation will take into account the per-capita costs for service delivery, recognising the different geographical and developmental constraints facing specific provinces.

Based on province level experiences in developing and submitting budgets for earmarked general allocation funds, SKALA was also able to successfully advocate for a more streamlined list of budget items – removing 300 unnecessary items from province budget planning processes. SKALA also deployed TA to trouble-shoot transfer related issues identified (IO 1.3.).

In the coming semesters, SKALA will continue to iterate national guidance based on experiences of applying regulations in the provinces to further optimise the targeting of this transfer to MSS.

Transfer type 2: Regional Grants (Physical and non-Physical)

These grants are intended for priority programs and infrastructure developments to address regional disparities and improve public services. These grants have not always been effectively used to complement other transfers for provincial development outcomes.

To assist with the alignment of this transfer to the delivery of basic service, last semester SKALA:

- *Facilitated input into MoF's revision of grant management guidelines, focusing on incentivizing infrastructure development.*

Physical Regional Grants

SKALA previously assisted BAPPENAS in preparing a multi-year plan for Physical Regional Grants, setting "Immediate Outcome" indicators – (i.e. moving from output measures such as '6 schools built" to the outcome of 98 additional children have access to school facilities). These indicators aimed to align grant applications with the mechanism's purpose and provide central ministries with better oversight.

This semester, SKALA supported BAPPENAS in evaluating the reporting of Physical DAK Immediate Outcome indicators by local governments in Aceh, Maluku, Gorontalo, and NTT. This allowed SKALA to submit technical recommendations to enhance local governments' capacity in planning and reporting Physical DAK and optimize mixed funding sources for infrastructure development. The government's response to these recommendations as well as monitoring results will be tracked next semester.

Non-Physical Regional Grants

School Operational Grant (*Bantuan Operasional Sekolah* - known as BOS Kinerja) is one of the Non-Physical Regional Grants in place since 2021. To date, BOS Kinerja has not been systematically evaluated. To demonstrate the potential value for money proposition of well-designed evaluation of these grants, SKALA supported collaboration between DJPK and the Ministry of Education to examine the effectiveness of this grants mechanism[35]. The clear design and conclusive outcomes of the evaluation have made a strong case for future evaluation.

[34] MoF and MoHA in developing MoF regulation on Transfer Fund

[35] SKALA supported Bappenas to evaluate a school performance bonus grant in Aceh and NTB. The evaluation found that paying a performance bonus to schools entrenched inequality as high performing schools that were receiving the bonus largely came from schools in urban areas, with advanced facilities and students from higher income families. The evaluation was able to recommend that the funds could be used in better ways to reduce inequality

Separately, SKALA supported provincial policy analysts to produce policy briefs to provide provincial perspectives on regional grants – advocating for greater accountability and effectiveness in this grant category.

Transfer type 3: Regional Endowment Fund (Aceh and Papua Barat)

These funds are designed to reduce fiscal volatility caused by fluctuations in commodity prices, particularly in regions rich in natural resources like extractives and fossil fuels. The income generated from these endowment funds is to be used to finance public services and development projects, ensuring long-term financial stability and supporting sustainable development initiatives.

By the end of Phase 1 it is expected that SKALA will have substantially delivered on the following target:

- **Regional Endowment Fund Administrating Institution in SKALA targeted Provinces/Districts established (i.e. policy and procedure are formulated)**

To assist with improving the governance of regional endowment funds, last semester SKALA:

- *Provided technical support for drafting MoF regulations on Regional Endowment Fund governance, incorporating provincial perspectives (National)*
- *Facilitated coordination between MoF, MoHA, and eligible province (National).*

This semester, without further SKALA support, on 19 Sept 2024, MoF issued a regulation on Regional Endowment Fund Governance (PMK 64/2024). Local governments are now able to implement the regulation. Due to budget and capacity constraints along with competing national and subnational priorities, no further contribution from SKALA was committed for regional endowment fund governance this semester.

Transfer type 4: Earmarked Revenue Sharing (Palm Oil and Tobacco Excise)

Reforms to this transfer type aims to enhance transparency, accountability, and efficiency in public spending by directly linking revenue from Palm Oil and Tobacco to allocations for specific areas such as education, healthcare, or infrastructure development.

To assist with the alignment of this transfer to the delivery of basic service, last semester SKALA:

- *Worked with MoF to refine national implementing guidelines[36] to support and provided technical support for provincial workplans for the use of this transfer.*

This semester, SKALA provided capacity building[37] and technical guidance for the preparation of plans related to the use of revenue share transfers from oil palm production (Aceh, Gorontalo, Papua, NTT). As result, the 2025 workplan for earmarked palm oil funds in Aceh Province and its 23 districts/municipalities were submitted on time. In Gorontalo, SKALA advocated for the provision of disability access to health centres or schools to be prioritised in the submitted plan.

Transfer type 5: Village Fund

Village Funds (Dana Desa) are central government transfers aimed at supporting rural development, reducing poverty, and improving basic services by empowering villages to manage and allocate funds based on local priorities.

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[36] Palm Oil DBH has become clearer in accordance with PMK 67/2024, namely for infrastructure and social protection

[37] DBH technical guidance for Aceh, Maluku, Papua with 60 participants (M: 38, F: 22).
Gorontalo DBH training for 57 participants (M: 35, F: 22).

To assist with the alignment of this transfer to the delivery of basic services, last semester SKALA initiated technical support to BAPPENAS on:

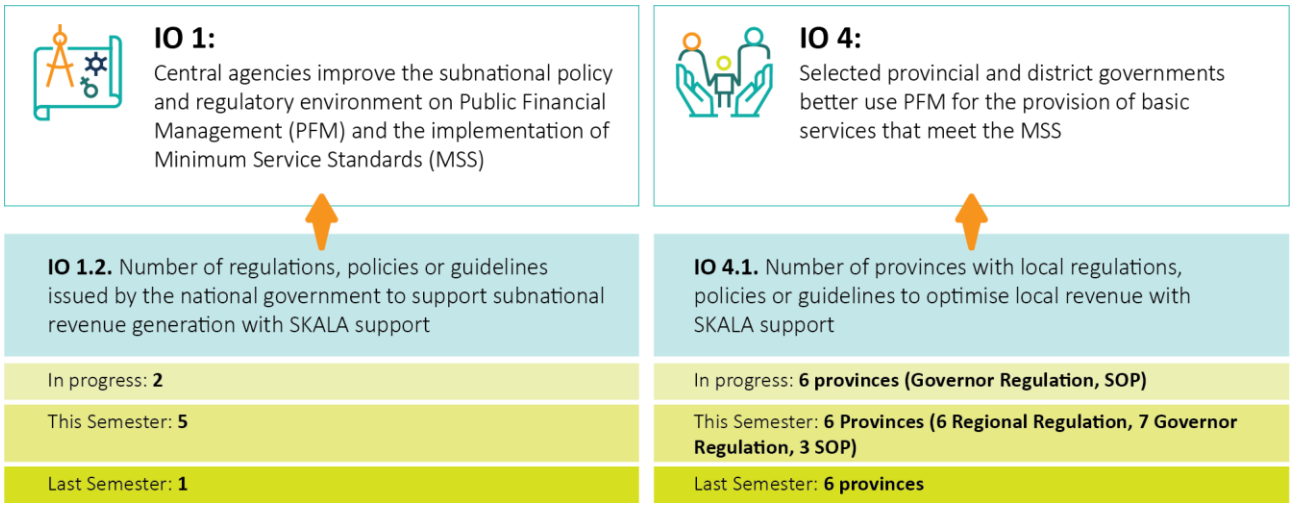
- *The formulation of village fund transfers, the evaluation of the use of the fund and fund performance indicators (IO 1.1).*

This semester, BAPPENAS undertook an evaluation of village funds in NTT. Findings from this were used to inform the NTT 2025-2029 medium term development plan (IO 2.3).

Transfer type 6: Special Autonomy (OTSUS) Funds

Under the fiscal transfer laws, Special Autonomy Funds (OTSUS) aim to promote equality among provinces by addressing specific needs and disparities in special autonomy regions. The laws governing the use of these funds are complex, are continually evolving, and lack clarity regarding roles and accountability between levels of government. Knowledge and capacity to comply with governance and administration requirements are particularly low in Tanah Papua. Cumulatively, this leads to poor utilization of transferred OTSUS funds and a missed opportunity to improve equitable access to services in Tanah Papua and less developed areas of Aceh.

SKALA's work to optimise the use of OTSUS for improved service delivery contributes to Intermediate outcome one (IO1) and four (IO4). Progress in this area is tracked through the following outcome indicators.



By the end of SKALA Phase 1, it is expected that SKALA contributions would have substantially delivered on the following target:

- **Governments receiving OTSUS Funds use them to provide inclusive basic services delivery for poor and vulnerable community groups.**

To support improved administration of OTSUS in Aceh and Papua last semester SKALA:

- *Supported the issuance and socialisation of a revised MoF national OTSUS guideline (PMK 33/2024), simplifying processes and aiming to improve planning and reporting quality (national).*
- *In Tanah Papua:*
  - *Assisted 42 districts in submitting correct documents for the first tranche of 2024 OTSUS funding.*
  - *Trained 136 officials on using the SIPPP system for integrated planning and budgeting in Papua provinces.*

- *Provided monitoring support for disbursement of the social protection PAITUA program, benefiting elderly recipients in Papua Barat Daya*

National

Although MoF's PMK33/2024 provided comprehensive guidance and overall process simplification, clarifying the governance arrangement of OTSUS fund management from the national level has been challenging. For subnational management to occur efficiently and effectively, coordination and harmonisation is needed between MoF's revised OTSUS guideline (PMK 33/2024), with MoHA's guidance on the accountability mechanisms for the use of the funds[38] (yet to be developed), and BAPPENAS guidelines on planning requirements for the use of OTSUS funds (finalised in 2022 – not yet harmonised with PMK33/2024, will contribute to IO 1.4). Working together to resolve this unfortunately has not been a high priority for these ministries to date.

To enhance collaboration between these actors and help build a shared understanding of the challenges of OTSUS fund governance and administration, this semester SKALA provided technical assistance and facilitation for a joint[39] OTSUS monitoring and evaluation mission to Tanah Papua – visiting 9 districts in 3 provinces. Applying a clear methodology developed by SKALA, the monitoring mission found that OTSUS planning processes were not consistently followed, funds are vulnerable to mismanagement and misallocation and that local monitoring is weak. The joint mission, collaborative analysis and shared reporting on findings provided opportunities for the three partners to identify complementarities and coordination opportunities. How these insights will inform approaches at the national level will need to be further advocated. In the context of drastically reduced travel budgets for central ministries, it will be increasingly important to build the capacity of local actors to effectively monitor and report on the use of OTSUS. With allocations for districts no longer the prerogative of province governments, there is a role for provinces to undertake stronger monitoring functions.

This semester SKALA also supported BAPPENAS to deliver a draft guideline for participatory OTSUS planning (IO1.4). Developed to align with MoF's requirements, the participatory planning guidance also specifically outlines the requirements for the participation of vulnerable people, including the elderly, representatives of traditional leaders, religions, women, youth, and people with disabilities at all planning levels - from the district/city to the provincial level. Once officially approved, SKALA will advocate to relevant planning bodies to adopt and comply with requirements.

Subnational

At the subnational level, the two provinces managing special autonomy funds (Aceh and Papua), do so under different special autonomy laws, passed at different times with different clauses and processes. This makes the challenges and opportunities in each province unique, although the intention to ensure alignment and compliance with national requirements is central to SKALA's support in both regions.

Aceh

Aceh's current special autonomy laws are set to expire in 2027[40]. To inform decisions relating to the future of Aceh's special autonomy arrangement, this semester SKALA developed a policy brief consolidating existing

[38] MoHA needs to regulate the division of role, authority and programming between national and subnational level (NSPK). Unless this clear, there will always be challenges to implement MoF and Bappenas enabling regulatory and policy for a more effective Otsus fund management.

[39] MOF, MOHA and Bappenas

[40] Following a 2021 extension to the 20-year agreement legislated in 2001.

knowledge related to the role of OTSUS arrangements in Aceh's regional development trajectory. This was submitted to MoF for consideration.

Concurrently SKALA has continued to support Aceh to adjust the planning and management of their special autonomy fund to align with the new requirements outlined in MoF's national regulation PMK33/2024. As a result, the OTSUS annual work plans for 2025 summarised in Table 4 were completed in time and in full alignment with national requirements (IO4.6).

Table 4. Timeliness of OTSUS work plan and report submission

Province	Timely Otsus Workplan Submission		Timely Otsus Annual Report Submission	
	2024	**2025**	**2023**	**2024**
Aceh	100%	100%	100%	100%

Although completion and timely submission is generally strong in Aceh, the planning and reporting of OTSUS funds can be further streamlined by improved integration between OTSUS online portals and the national planning and budgeting information portals. Work on this is on-going and requires further technical input and facilitation between central agencies and levels of government. Timely disbursement of funds is still challenging, with IDR 92 billion unspent from the 2023 financial year (2024 data not yet available). Problems with disbursement may be the result of the heavy administrative processes for accessing the allocated funds.

In coming semesters, SKALA will continue to coordinate between Aceh and relevant national ministries to consider how best to design future special autonomy laws for Aceh to capitalise on the insights from current practices.

Papua

This semester SKALA continued to focus on fulfilling immediate, short-term capacity gaps while also seeking to build individual and organisational capacity to improve the overall governance and administration of OTSUS funds in Tanah Papua.

SKALA provided hands-on technical assistance to ensure that the OTSUS fund annual workplan is aligned with the medium and long-term Papua Development Plans – as required by national requirements. The program also directly supported all districts[41] to complete and lodge required plans and reports on time through a combination of training and helpdesk services in 'just-in-time' mass workshop sessions. Despite this support, official records show that just 7% of districts lodged their 2025 annual work plans on time (IO 4.6). This is likely because there are no incentives within the system for districts to comply with submission timelines as the budget will be transferred regardless of the submission date and there are often delays in national transfers. Late submission however compounds the disbursement problem, with records showing that IDR1.4 trillion were unspent from the 2023 financial year (2024 data not yet available).

Acknowledging that the capacity to lead and deliver these planning and reporting processes independently will take time to develop, SKALA is now working on more effective and efficient approaches to delivering locally led, on-the-job support. SKALA is collaborating with partners to establish a decentralised, Papua based OTSUS Working Group to broker knowledge, information and innovation into the districts. It is anticipated

[41] 309 participants from 6 provinces (M:218, F:91). There were also follow up training in Papua Barat Daya 739 participants (M:53, F:20) and in Papua Pegunungan 119 participants (M:89, F:30)

that this modality will deliver the same outcomes at a cost saving of approximately Rp17 billion annually.[42] The OTSUS Working Group model will have multiple benefits over time as the conduit for expertise in relation to all aspects of OTSUS management – from participatory planning processes to budgeting, appropriate monitoring and reporting.

This semester SKALA continued to support the management of PAITUA, the priority social protection program co-financed between districts and the province that provides cash transfers to elderly, indigenous Papuans. SKALA provides process monitoring and learning services to the PAITUA Secretariat, ensuring continuous learning and improvement in the program delivery. Early lessons related to managing disbursements have already been incorporated and the modality of disbursing payments through established banking facilities continues to ensure smooth, timely, conflict-free disbursement processes. The age threshold has also been lowered to 60, to improve the reach of the program and more accurately reflect the average life expectancy in the province.

The PAITUA program continues to run 12 months behind schedule in disbursing its allocated budget. The realisation rates on planned payments are now 64.07% on average, with Sorong City and Sorong District dragging down an otherwise high realization rate (both Raja Ampat and Sorong Selatan just over 90%). Disbursements through the PAITUA program are summarised in Table 5.

Table 5. Targeted PAITUA disbursements and realisation rates for 2024

Social Protection Program (PAITUA) for Elderly (≥ 60 years old) in Papua Barat Daya using Otsus Fund Fiscal Year 2023 (distributed in 2024).
Data is updated by 23 Nov 2024

District	Beneficiaries			Amount of Support		
	Target	Actual	%	Budget	Distributed	%
Kota Sorong	6,966	3,100	44.5%	8,369,400,000	3,720,000,000	44.4%
Raja Ampat	1,955	1,800	92.1%	2,939,100,000	2,700,000,000	91.9%
Sorong	1,485	1,245	83.8%	3,130,500,000	1,867,500,000	59.7%
Sorong Selatan	1,422	1,290	90.7%	2,135,400,000	1,935,000,000	90.6%
Maybrat	831	826	99.4%	1,697,900,000	1,239,000,000	73.0%
Tambraw	647	630	97.4%	1,089,900,000	945,000,000	86.7%
Total	13,306	8,891	66.8%	19,362,200,000	12,406,500,000	64.07%

Administrative delays continue to affect the efficiency of the program disbursements, including a lengthy process to replace the Head of the provincial PAITUA Secretariat this semester. Knowledge gained on the delivery of PAITUA will be consolidated for sharing in the coming semester, and internal and external discussions will be progressed on monitoring PAITUA program outcomes.

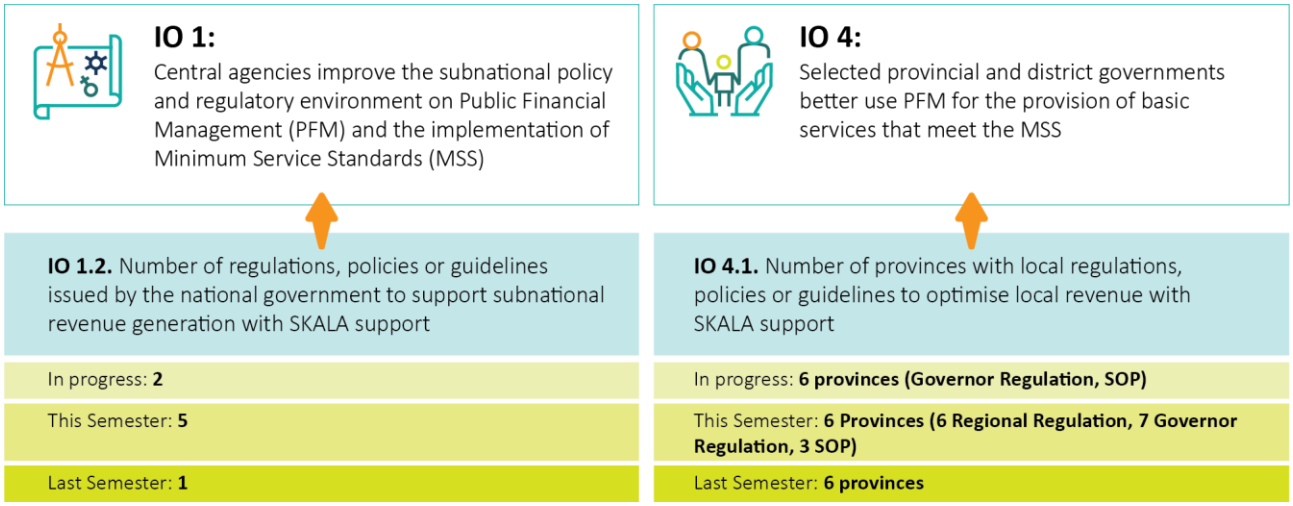
Local Revenue

The HKPD Law on Financial Relations between central and regional governments includes a key pillar on increasing local taxing authority by simplifying the administrative processes for regional taxation and levies (PDRD). Successful delivery requires effective coordination between multiple central ministries and layers of

[42] The total cost to deliver the centrally led training was Rp21 billion (of which SKALA contributed Rp6.7 billion and GoI contributed Rp14.3 billion. Approximately 85% of these costs were for travel and accommodation. The new mechanism would remove these costs. Based on current levels of understanding, levels of staff turnover process complexity it is anticipated the that training will be needed annually for the next 5 years, making this a significant cost saving.

government. GoI counterparts through SKALA have agreed to work together to maximize the potential of this reform to generate income and leverage it to reach vulnerable groups with essential services.

SKALA's work to enhance local revenue for improved service delivery is contributing to Intermediate outcome IO1 and IO4. Progress towards these outcomes is tracked through the following indicators.



By the end of SKALA Phase 1, it is expected that SKALA contributions would have substantially delivered on the following target:

- ***Provincial/ District Governments in SKALA Location manage Regional Taxes and levies in compliance with the new regulations***

To assist with the implementation of the national fiscal transfer laws as they relate to increasing local taxation power, last semester SKALA:

- *Facilitated collaboration between MoF and MoHA to ensure provinces had guidance on implementing national policy[43] on taxes and levies (National)*
- *Assisted in mapping potential tax assets in Kalimantan Utara and Maluku, aiding accurate regional tax revenue target setting (subnational)*
- *Advocated for exemptions in local taxes that benefit vulnerable groups (subnational)*

National

This semester SKALA continued to support the roll out of national laws related to local revenue generation by supporting national GoI partners to progress instruments and guidelines for their successful implementation (IO 1.2)[44].

Following SKALA advocacy, MoF has recognised that in order for aligned subnational regulations on taxes and levies to be implemented, there must be enough skilled personnel in-place at the provincial level. While the regulatory frameworks were being progressed at the subnational level, SKALA supported MoF and

[43] Law No. 1 HKPD and PP 35 related to the implementation of PDRD

[44] MoF regulation 64/2024 on regional endowment funds, MoF regulation 85/2024 on assessment of land and building taxes in rural areas, includes its Guidelines, MoF policy 42/KM.7/2024 on tagging details of regional expenditures from regional tax revenues, Joint commitment between the central government (MoHA, MoF, Jasaraharja, Korlantas Polri) and the provinces on readiness to implement the PKB opsen and BBNKB opsen policies, Guidelines on diagnostic tools for self-assessment of regional PAD potential through PDRD

MoHA[45] to collaborate on a strategy for regulating subnational auditors and regional tax office personnel.[46] These efforts built on the collaborative relationships previously established at the national level and aimed to ensure that the planned benefits of the regulatory improvements are realised.

To effectively connect local taxation reforms with national and subnational development planning and target setting, SKALA also supported MoF with technical assistance to develop a method for calculating potential tax revenues at the province level. Now integrated into SIKD[47], this tool has the potential to significantly improve the accuracy of the projected financial status of provinces produced by the system. These potential benefits will require the sharing of tax data between levels of government, which may require brokerage and facilitation in the future. The aim is to ensure greater transparency, better tax revenue estimates and increased compliance with tax laws – which will improve the fiscal capacity of the provinces to fund service delivery.

Subnational

The process of aligning subnational regulations with national guidelines on taxation and levies is on-going. As discussed last semester, provinces need information about their potential local tax bases to accurately prepare these regulations and enable the national planning calculations noted above. To facilitate this, the mapping of regional tax assets in the remaining SKALA supported provinces[48] was completed this semester. This technical input, along with SKALA-supported quality assurance of provincial regulations, has expedited the process and underpinned the progress in passing required regulations summarised in Table 6 (IO4.1). A significant SKALA value-add during this process has been the inclusion of tax exemptions for vulnerable groups, particularly people with disabilities.

[45] Financial Budgeting and Payment Policy Agency from Ministry of Finance and Human Resources Development Agency from Ministry of Home Affairs

[46] A Draft Ministry of Finance Regulation (RPMK) related to the design of regional tax audit and collection has been completed and is ready for review. The RPMK outlines the qualification standards and certification requirements for auditors as well as the number and ratio of inspectors to taxpayers

[47] Regional Finance Information System

[48] Aceh, NTB, Kalimantan Utara, Maluku and Gorontalo

Table 6. Status of local policy on regional taxes and levies (perda, pergub, SOP, MoU, etc)

Area	Regulation				GEDSI considerations advocated by SKALA
	Perda	Perkada	SOP	Juknis	
Aceh	Ratified	Ratified	In progress	In progress	Governor Regulation 34/2024: ▪ Reduction of vehicle tax up to 50% for modified vehicles for disability. ▪ Reduction of retribution/levy for the poor (up to 15%) and for people with disabilities (up to 10%)
NTB	Ratified	Ratified	Ratified	In progress	Governor Regulation 23/2024: Modified motor vehicles for taxpayers with special needs (people with disabilities) are granted ease/exemption from vehicle tax.
NTT	Ratified	Ratified	In progress	In progress	Pending operational guidelines
Kalimantan Utara	Ratified	Ratified	Ratified	Ratified	Reduction of Vehicle Tax and Vehicle Transfer Fee is provided for all people with disabilities (minimum of 50% on submission of request letter to Bapenda)
Gorontalo	Ratified	Draft	In progress	In progress	Pending operational guidelines
Maluku	Ratified	Ratified	In progress	In progress	Pending operational guidelines

Where regulatory changes have been made, early examples of the benefits accruing to vulnerable groups are already being observed. For example, in NTB the promotion of the vehicle exemption through disabled people's organisations has already resulted in 3 people successfully receiving exemptions to the total value of IDR 2,039,772.

Process lessons from the development of these regulations are being documented for use by other SKALA and non-SKALA provinces and the short-term impact at the individual and budget level will be monitored in coming semesters.

To support the smooth transition to new regulations in SKALA provinces, the program also facilitated discussions between provincial and district administrations and stakeholders involved in managing payment of taxes and levies (police etc). This has led to the signing of MOUs between key actors, which establishes a shared understanding of allocations of new tax objects between different levels of government.

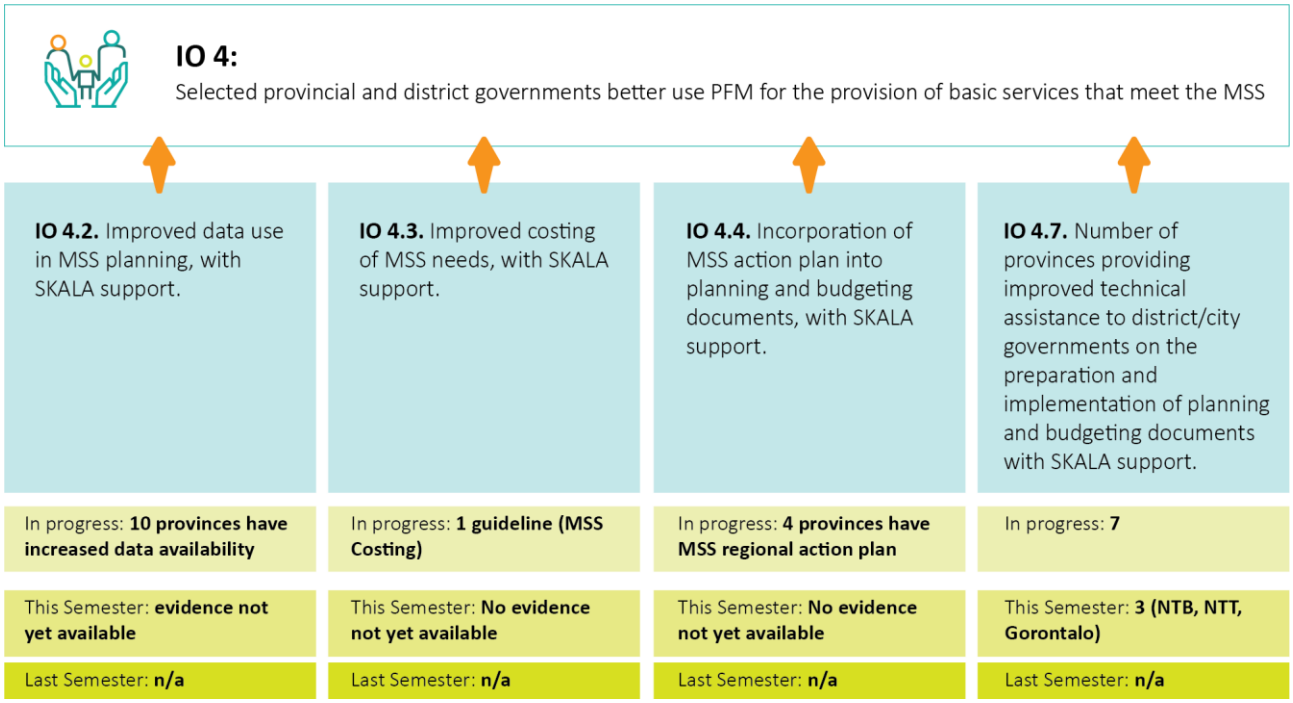
Improving Quality of Regional Spending to achieve Minimum Service Standards

The Minimum Service Standards (MSS) policy in Indonesia sets specific benchmarks for various sectors, including health, education, infrastructure, social services, and housing, to ensure that local governments provide a minimum level of service to their residents. Indonesia's decentralisation policy places the responsibility for the delivery of basic services at the district level, supported by planning and budgeting at the provincial level. Central budget transfers to provinces 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.

SKALA is focused on improving subnational service delivery, particularly reaching marginalised and vulnerable groups. SKALA's work in this area seeks to strengthen subnational institutional arrangements for MSS delivery, support coordinated planning and budgeting approaches to improve the budget flows and oversight of progress.

Managing the Implementation of MSS

Work on systems to support effective MSS implementation, contributes to the program's intermediate outcome IO4 and IO5. Progress in this area is tracked through the following outcome indicators.



By the end of SKALA Phase 1, it is expected that SKALA contributions would have substantially delivered on the following targets:

- ***Provincial/local governments in SKALA provinces have fully costed MSS implementation action plans based on accurate data***
- ***Provincial MSS implementation team coordinates, develops, and supervises the districts/cities governments and their service delivery units***

To establish the foundations for improved MSS implementation, last semester SKALA:

- *provided critical support to provinces for implementing the revised 2021 MoHA guidance on MSS, addressing gaps in understanding and reporting.*
- *established and secured endorsement for MSS implementation teams[49] in multiple provinces and provided technical assistance on MSS indicators and reporting.*
- *supported provinces to draft provincial regulations and integrated MSS Action Plans into long-term, medium term and annual work plans.*

[49] These teams work at both the provincial and district levels to bridge the gap between national MSS policies and their regional implementation

This semester, SKALA continued to strengthen the MSS enabling environment at the national level to support provincial planning and budgeting for service delivery in districts. SKALA worked closely with MoHA and fostered closer collaboration between BAPPENAS and MSS lead ministries (e.g. Health, Education, Infrastructure) to align planning and reporting processes in relation to services delivered by these ministries.

SKALA supported BAPPENAS to design a regional MSS implementation strategy and policy that take into account the geographical context and regional capacity, and incorporate provincial perspectives (IO 1.5)[50]. Recognizing the ineffectiveness of "one size fits all" approaches, this policy aims to deliver more context specific strategies and fairer funding allocations and performance measurements for MSS delivery. This strategy is now reflected in the National Medium Term Development Plan (2025-2029). Moving forward, BAPPENAS, MoHA, and other ministries will be supported to finalise and integrate this policy into MSS planning, budgeting, and reporting guidelines and management systems.

SKALA assisted BAPPENAS to finalise MSS costing guidelines and instruments. SKALA reviewed regulations from six ministries to understand the costs involved in service delivery, considering factors like geographical remoteness and average costs of goods and services in different locations. This information was then used to develop an e-calculator tool for GOI planning applications. SKALA facilitated discussions between BAPPENAS, MoHA, and lead ministries to ensure that the calculations used to determine the costs involved in delivering services were appropriate. It is expected that the guideline and tool will be available for use next semester, enabling subnational levels to develop their five-year MSS action plans and 2026 budgets based on accurate costings.

SKALA facilitated a collaborative MSS monitoring visit to Papua region. Last semester, SKALA assisted MoHA in developing an MSS monitoring and evaluation guideline. This was applied in Papua Barat Daya this reported semester during a SKALA facilitated joint monitoring visit between MoHA and key MSS lead ministries. This joint mission was the first of its kind and was considered effective in strengthening coordination among national stakeholders and improved their understanding of the challenges subnational governments face in implementing MSS.

Lessons from the monitoring mission informed a revised monitoring and evaluation guideline that better reflects whole of government information needs and complemented quantitative measures with qualitative information on services delivered. The monitoring visit was also used to provide hands-on assistance to provinces and districts for MSS reporting. As result, MSS reporting from this region significantly improved in terms of compliance and completeness. In coming semesters, SKALA will continue to advocate for MoHA to expand their M&E capabilities and seek to maintain their relationship and collaboration with MSS leading ministries, despite constrained GoI budgets going forward.

SKALA continued to deliver improved MSS reporting compliance in MoHA's online MSS reporting portal (eSPM) by supporting MoHA to deliver technical training[51] and hands-on reporting support for Tanah Papua. The e-SPM portal requires all subnational MSS sectoral offices to upload their MSS action plans and quarterly reporting of MSS delivery. Compliance rates summarised in Table 7 demonstrate that prior to this training the ability to complete required reporting this was exceptionally low in Tanah Papua. The training successfully improved compliance across all SKALA supported Papuan provinces, with 85% of participants more confident in their knowledge to implement and report on MSS, up from 47% prior to the workshop rates summarised in Table 7 demonstrate that prior to this training the ability to complete required reporting

[50] SKALA and BAPPENAS conducted analysis and consulted with Gorontalo and Kalimantan Utara.

[51] The workshop was attended by 88 people (M: 65; F: 23) from 6 provinces.

this was exceptionally low in Tanah Papua. The training successfully improved compliance across all SKALA supported Papuan provinces, with 85% of participants feel more confident on their knowledge to implement and report on MSS, up from 47% prior to the workshop.

Table 7. Quarterly MSS reporting compliance trend and annual MSS Index (in 2023 and 2024)

Province	Reporting compliance in e-SPM								MSS Index	
	2023				2024					
	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	2023	2024
Aceh	No data	No data	54.99	99.07	43.03	77.98	97.54	96.25	93.26	94.76
Kalimantan Utara	No data	No data	94.85	98.72	77.91	86.35	98.15	100.00	99.38	100.00
Gorontalo	No data	No data	51.99	84.83	59.41	66.59	98.81	99.19	92.81	97.52
NTB	No data	No data	75.07	81.29	51.57	81.47	91.14	99.70	86.54	99.45
NTT	No data	No data	72.62	97.61	65.57	64.98	72.28	96.34	95.43	94.60
Maluku	No data	No data	56.75	100.00	60.32	62.91	76.03	97.75	98.40	97.89
Papua Barat	No data	No data	0.00	58.33	6.85	4.77	78.73	78.16	52.32	84.11
Papua Barat Daya	No data	No data	0.00	89.02	16.67	0.00	92.93	92.93	89.95	96.98
Papua Tengah	No data	No data	0.00	0.00	3.10	0.00	16.67	16.67	0.00	1.71
Papua Pegunungan	No data	No data	0.00	0.00	0.00	0.00	0.00	5.67	0.00	1.11
Papua Selatan	No data	No data	0.00	24.45	0.00	0.00	95.83	98.18	4.84	89.36
Papua	No data	No data	49.06	66.70	0.40	21.26	53.45	77.81	65.16	67.23

Although compliance with these planning and reporting tasks are an important indicator for MoHA, there are significant concerns over the accuracy of the data used in these reports. The high MSS Index rates[52] indicated in eSPM suggest that there is a disconnect in the assessment measures MoHA is applying and the reality of service delivery. In coming semesters SKALA will continue to facilitate discussions between MoHA and MoF around the alignment of these measures[53] and complement the focus on reporting compliance with on-going efforts in relation to improved data quality (see Data and Analytics).

SKALA supported MOHA to scale-up technical support to provincial MSS Implementation Teams[54] and provincial sector office staff involved in MSS planning and reporting. MoHA supports provinces and districts in developing their MSS action plan, budgeting strategy, and is responsible for reporting compliance. To improve the efficiency of this technical assistance, SKALA is supporting MoHA to develop a model[55] for provincial MSS Implementation Teams to mentor MSS personnel at province and district levels to conduct the planning and reporting process. SKALA delivered this training model with MoHA through a cost sharing mechanism. Provinces and districts have reported improvements in technical understanding regarding MSS

[52] The MSS index scores comprises 80% achievement in number of targeted beneficiaries reached, 20% achievement in relation to staffing and service items.

[53] If this is achieved, eSPM reporting could be used to determine the DAU allocations of each province

[54] MSS implementation teams work to bridge the gap between national policies and their execution at the subnational level. The team plays a crucial role in making sure that basic services are standardized, accessible, and meet the needs of the local population

[55] The model combines onsite and online training and mentoring sessions

action plan development and reporting formats and mechanisms[56]. Table 8 summarizes key progress and achievements at the subnational level (IO 4.7).

Table 8. Summary of foundational MSS implementation improvement (local policy, capacity, and budget) supported by SKALA

Area	MSS Implementation Team	MSS Action Plan	Budget Allocation (IDR)			Training	M&E by province
			2023	2024	2025		
Aceh	▪ Province and 22 districts have issued decrees to assign MSS implementation team. ▪ 1 district has no MSS implementation team.	▪ MSS action plan is being reviews by MOHA. ▪ 15 districts have MSS Action Plan with Regent/Mayor Regulations. ▪ 6 districts have yet to draft their MSS Action Plan.	585,144,687,751	647,343,606,652	No information yet	MSS targeting and budgeting Training attended by 35 individuals (M: 21, F: 14).	Monitoring visit was conducted in three districts in FY23/24.
NTB	Province and 10 districts have issued decrees to assign MSS implementation team.	▪ Province and 7 districts/cities have MSS Action Plan. ▪ 3 districts have not yet developed MSS Action Plan.	217,796,777,591	1,031,683,297,180	No information yet	Training on standard unit cost for MSS attended by 70 participants (M:40, F:31).	MSS M&E guideline for districts/cities is being drafted and support 5 districts to develop their 5 years MSS action plan
NTT	▪ Province and 19 districts have issued decrees to assign MSS implementation team. ▪ 3 districts have not yet develop MSS implementation team.	▪ Province and 9 districts have MSS Action Plan. ▪ 13 districts have not yet developed MSS Action Plan.	399,212,345,164	1,120,647,308,140	No information yet	Not available	Korbinwas[57] was attended by: ▪ 61 participants (M: 32, F: 29) in the Timor Cluster ▪ 71 people (M: 40, F: 31) in the Sumba Cluster
Kalimantan Utara	Province and 5 districts have issued decrees to assign MSS implementation team.	▪ Province and 2 districts have MSS Action Plan. ▪ 3 districts have not yet developed MSS Action Plan.	147,944,573,135	142,516,236,461	No information yet	Not available	MSS Monev was conducted in the province and 5 districts, with 30 participants (M:21, F:9).
Gorontalo	Province and 6 districts have issued decrees to assign MSS implementation team.	Province and 6 districts are developing their MSS Action Plan	54,018,015,273	220,261,439,876	No information yet	Training on the development of MSS action plan for 133 trainees (M: 54, F: 79).	The Education Office and the Public Works Department of the province conducted MSS monitoring visit to Bualemo District.
Maluku	Province and 11 districts decrees to assign MSS implementation team.	▪ Province and 1 districts have MSS Action Plan. ▪ 10 districts have not yet developed MSS Action Plan.	148,098,673,535	563,758,079,554	No information yet	▪ Training for the MSS implementation team at the provincial and district level attended by 70	Not available

[56] Uploading 5 year MSS Action Plans and MSS quarterly reports into MoHA's eSPM portal

[57] Coordination, Supervision, and Oversight conducted by the Province on district activities

Area	MSS Implementation Team	MSS Action Plan	Budget Allocation (IDR)			Training	M&E by province
			2023	2024	2025		
						participants (M:24, F:36) ▪ Training on MSS data collection for 3 districts attended by 70 trainees (M:38, F:32)	
Papua	▪ Province and 4 districts have decrees to assign MSS implementation team. ▪ 5 districts have not yet develop MSS working group	▪ 1 districts have developed MSS Action Plan. ▪ Province and 8 districts have not yet developed MSS Action Plan.	114,444,600,393	321,309,647,941	No information yet	Training on the MSS implementation for 6 provinces in Tanah Papua attended by104 participants (M: 75, F: 29). Disaggregated participant data by province is not available.	Not available
Papua Selatan	▪ Province and 3 districts have decrees to assign MSS implementation team. ▪ 1 districts have not yet develop MSS working group	▪ 2 districts/cities have MSS Action Plan. ▪ Province and 2 districts have not yet developed MSS Action Plan.	41,168,005,067	557,345,0000	No information yet		Not available
Papua Barat	▪ Province and 4 districts decrees to assign MSS implementation team. ▪ 3 districts have not yet develop MSS working group	▪ 1 districts/cities have MSS Action Plan. ▪ Province and 6 districts have not yet developed MSS Action Plan.	64,097,981,137	80,849,351,910	No information yet		Not available
Papua Barat Daya	▪ Province and 1 districts have issued decrees to assign MSS implementation team. ▪ 5 districts/cities have not yet develop MSS working group	Province and 6 districts have not yet developed an MSS Action Plan	Included in Papua Barat.	224,384,390,678	No information yet		Not available

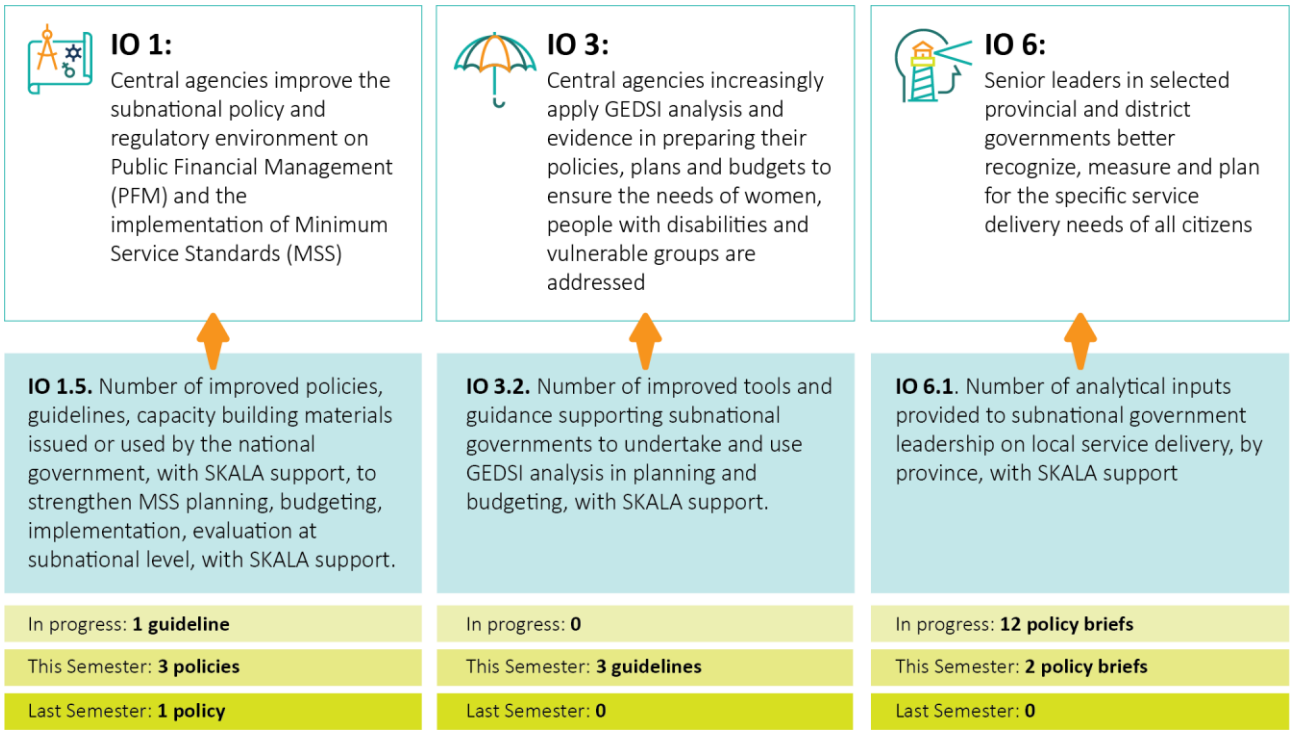
Although the support for MSS implementation teams and technical training detailed in Table 8 has resulted in an increase in MSS reporting compliance among provinces and districts, the quality of reporting data remained a challenge across all sectors. SKALA's work on accelerating data governance, production, and data exchange among GOI stakeholders (see Data and Analytics) is designed to concurrently improve this over time.

One of the challenges in delivering effective, efficient, and locally-led technical assistance and oversight for MSS implementation was the reliance on mobilized MoHA personnel - who delivered MoHA designed training without involving other MSS provincial sector offices. Acknowledging that integration between sectoral information and MoHA systems is crucial to MSS planning and reporting, in Papua, SKALA successfully advocated for joint sector and MoHA MSS training for the first time. This approach improves the coordinated approach of lead sectoral ministries and MoHA while also empowering the provincial MSS Implementation Team to coach and oversee district level personnel.

Regional Planning

SKALA plays an important role in coordinating between national and subnational long-term, medium term and annual development planning processes, ensuring alignment on key guidance related to inclusive service delivery planning. The program also provides technical support on GEDSI related policy and indicators and in supporting national actors to accommodate diverse subnational contexts and needs analysis for inclusive development.

Work on systems to support effective planning for MSS implementation contributes to the program's intermediate outcome one (IO1), three (IO3) and six (IO6), with progress in this area tracked through the following outcome indicators.



By the end of Phase 1 it is expected the SKALA will have substantially delivered on the following target:

- ***SKALA supported provincial/local governments develop quality, timely, and inclusive policies and planning documents for inclusive basic services delivery***

Last semester at the national level, SKALA:

- *Supported MoHA in issuing the first ever guidance for subnational development plans, emphasizing GEDSI and MSS delivery.*
- *Advocated for GEDSI integration in planning through gender mainstreaming strategies and disability-inclusive action plans.*

This semester, SKALA followed up by working at both national and subnational governments to align policy approaches and planning documents in relation to aging and disability. SKALA supported BAPPENAS to evaluate and report on the implementation of the current national action plan for people with disabilities. SKALA is advocating that the findings related to improvement of indicators, data collection and management and improved inter-ministry collaboration be taken forward into the development of the next five-year action plan to be released in 2025 (IO3.1). At the same time SKALA is continuing to support subnational disability

action plans in 5 SKALA provinces (NTB, NTT, Kalimantan Utara, Maluku, Gorontalo), with Aceh leading the way in finalising their plans.

In relation to aging, SKALA has been asked by BAPPENAS to provide technical input related to the Strategic Plan for Aging, while at the same time supporting NTT to finalise their provincial action plan on aging. By engaging in both national and subnational processes concurrently, as in other thematic areas, SKALA is aiming to share lessons and insights between levels of government to improve the effectiveness of both planning documents. A summary of the SKALA supported progress on GEDSI planning documents at the subnational level is provided in Table 9.

Table 9. SKALA supported progress on sub-national GEDSI integrated planning documents

Province	Regional five years action plan related to GEDSI
Aceh	The Disability Action Plan was ratified in 2023 and is currently being evaluated for its implementation by the GEDSI Working Group.
NTB	No intervention yet
NTT	▪ The Disability Action Plan Governor Regulation was approved in 2024. ▪ The RAD Elderly Governor Regulation is being drafted.
Kalimantan Utara	Final draft of Disability Action Plan
Gorontalo	The Disability Action Plan Drafting Facilitator Team has been approved.
Maluku	▪ Draft Disability Action Plan ▪ The policy brief for RAD PUG is being drafted
Papua	Not considered a priority
Papua Selatan	Not considered a priority
Papua Barat	Not considered a priority
Papua Barat Daya	Not considered a priority

In order to provide forums for further exchange of ideas, last semester SKALA also supported Bappenas' "Asia-Pacific Regional Conference on Population Ageing" (APRC). This provided a platform for local leaders to share innovative approaches to aging-related policies, such as Papua Barat Daya's PAITUA social protection program for the elderly.

At the subnational level, last semester SKALA:

- *Built subnational capacity in online planning tools, resulting in timely submission of annual work plans in partner provinces.*
- *Developed regional strategies for elderly support, with NTT drafting a comprehensive plan based on demographic data.*

This semester, SKALA followed up the above inputs by supporting partner provinces to develop long-term and medium-term development plans, as well as 2025 annual work plans, that included priorities for inclusive MSS delivery. SKALA provided analytics on vulnerable populations (IO3.2)[58] as the basis for dialogue between subnational governments and appropriate CSOs to inform the final draft of these provincial planning documents in 7 partner provinces[59]. In addition, SKALA also supported provinces to develop subnational action plans for MSS, data, disability, gender, and elderly (to be issued 2025). SKALA facilitation was greatly

[58] SEPAKAT has more complete Gender analysis of Regsosek data to inform regionals in developing their RPJPD and RPJMD and RKPD

[59] Aceh, NTB, NTT, Kalimantan Utara, Gorontalo, Maluku, Papua, Papua Selatan, Papua Barat

appreciated by government and more meaningful CSO participation in the process was recognised as being mutually beneficial (refer to Section 3: GEDSI for more information).

SKALA has supported subnational governments to strengthen their understanding of gender mainstreaming and provided practical training in applying it in their planning processes. SKALA has supported BAPPENAS to address the urgent need for provincial governments to mainstream gender in their planning documents by developing a module on strengthening gender mainstreaming in development planning. SKALA is developing eight videos to socialise gender mainstreaming and guide provinces to implement it in their planning processes. SKALA also provided training for local government agencies in conducting gender analysis and translating this into regional medium term development plans and annual government work plans. For example, gender responsive planning and budgeting training was delivered in 5 provinces (NTB, NTT, Kalimantan Utara, Maluku, Papua) for 277 participants (M:126, F:151). Progress in supported SKALA provinces is summarised in Table 10.

Table 10. SKALA supported GoI capacity building for gender responsive planning and budgeting

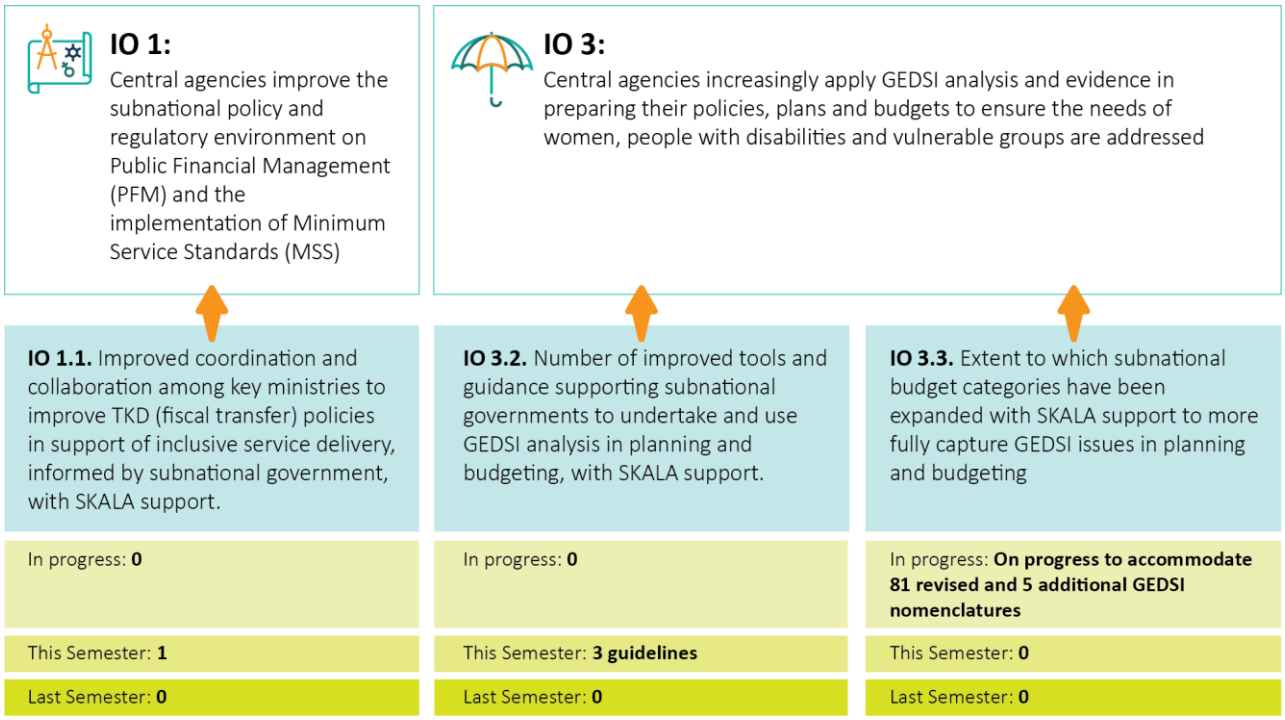
Province	Capacity building activity for GOI personnel related to GEDSI
Aceh	No intervention yet
NTB	▪ Gender Mainstreaming training for 93 participants (M: 59, F: 34) ▪ Gender responsive planning and budgeting training for 67 participants (M24, F:43)
NTT	Gender responsive planning and budgeting training for 8 Provincial sectoral offices and 40 participants (M: 13, F: 27).
Kalimantan Utara	Gender responsive planning and budgeting training for 70 participants (M:39, F:31) from 35 Provincial sectoral offices, 2 people from Puspa Forum, 2 people from PEKKA
Gorontalo	▪ GEDSI analysis in planning and budgeting training for 55 members of the 2024-2029 DPRD in 2 districts. ▪ Gender Analysis and Gender Action Budget training for 22 Provincial sectoral offices and 53 participants (M:27, F:26) include 1 CSO (IO3.2[60])
Maluku	Gender responsive planning and budgeting training for 15 Provincial sectoral offices and 39 participants (M:12, F:27)
Papua	▪ Gender responsive planning and budgeting training for 20 Provincial sectoral offices and 61 participants (M:38, F:23) ▪ Evaluation training on Gender Mainstreaming for 59 participants (M:13, F:46)
Papua Selatan	Not priority (requires further advocacy)
Papua Barat	Not priority (requires further advocacy)
Papua Barat Daya	Not priority (requires further advocacy)

In recognition of the diverse strategic planning capacities across provinces, SKALA organised policy advocacy workshops in Gorontalo, Maluku, and North Kalimantan to empower regional policy analysts (functional positions in the bureaucracy, CSOs, universities, think tanks, etc.) in evidence-based planning. These workshops resulted in the development of 46 policy briefs (IO6.1) which amplify local perspectives on opportunities for inclusive planning. By establishing these communities of practice and influence and securing local government budgets for ongoing support, the workshops strengthened multistakeholder collaboration for inclusive policy-making.

[60] Application of SKALA supported gender action budget guidelines

Regional Budgeting

SKALA complements the support on aligned development planning, by supporting government partners to reflect the policy directions and aspirations in these plans with necessary national-subnational fiscal synergy and budgeting, monitoring and reporting mechanisms. Work on systems to support effective budgeting for MSS implementation, contributes to the program's intermediate outcome one (IO1) and three (IO 3). Progress in this area is tracked through the following outcome indicators.



By the end of SKALA it is expected that SKALA will have substantially delivered on the following target:

- ***SKALA supported provincial/local governments to develop quality, timely, and policies and budgeting documents guiding inclusive basic services delivery***

Last semester SKALA:

- *Developed Indonesia's first gender budget tagging model*
- *Assisted MoHA in revising the budget classification system to better capture GEDSI needs and align with MSS requirements.*
- *Supported NTB in mapping infrastructure needs for MSS fulfillment, incorporating data on disabilities and aging populations.*

Building on the SKALA-supported gender budget tagging model trialled last semester, this semester the program assisted the Ministry of Finance (MoF) in integrating proposed improvements into the model. This improved model will now form the basis for a new MoF regulation, aligning national and subnational budget categories (IO3.2 and IO3.3[61]). In addition to these technical inputs, SKALA successfully facilitated collaboration between MoF, MoHA, BAPPENAS, and the Ministry of Women's Empowerment and Child Protection. This collaboration resulted in a joint implementation approach to gender budget tagging, which

[61] Gender Budget Tagging (GBT) mapping has been completed and used by PEIPD to mark the nomenclature of subactivities that are responsive to PUG in SIPD and by SIPT to analyze budget realization in SIKD.

over time will enable the relevant levels of government to tag budgeted activities as gender-responsive, analyze the overall gender responsiveness of a subnational budget, track budget realization, and align the impact of actual expenditure with progress towards national gender targets.

This semester SKALA also made significant contributions to the ability of subnational governments to align their fiscal policies with national fiscal policies. National macro-economic and fiscal policies place a particular focus on accelerating equitable basic service delivery[62]. To support subnational governments to align their local budget policies[63] with the national fiscal policies, SKALA assisted MoF in disseminating the national-level policy requirements to all provincial partners (IO1.1). The program also supported MoF in developing an application to review and evaluate the alignment of subnational budgets with the national policy. This assisted provinces and districts to review and align their local budgets with the national fiscal policy more easily. Similarly, SKALA supported MoHA to establish a mechanism and instrument to evaluate subnational budget allocations for alignment with national development planning documents and priorities. In developing this tool, SKALA ensured that alignment on MSS and GEDSI were prioritised as evaluation criteria. MOHA used this tool to evaluate 2025 subnational annual budget.

By working at the interface of national and subnational budget processes, SKALA was able to influence local budget allocation to prioritize basic services. For example, NTB has evaluated their 2025 budget to ensure it covers all national priorities (e.g. MSS, provision of free meals for students, stunting, etc.). In Gorontalo, SKALA facilitated people with disabilities to meet members of parliament and use analysed REGSOSEK data to advocate for the allocation of budgets to target the most vulnerable people in their respective constituents. To amplify the provincial voice in this policy alignment process, SKALA also supported the development of policy briefs on gender-responsive budgeting that advocate for the acceleration of gender-responsive fiscal policy. The policy briefs provide actionable insights and serve as further advocacy tools for aligning national and local development priorities. SKALA will continue to support this initiative in the coming budget cycle ensure the 2026 parliament budget is allocated to serve the needs to these groups.

In coming semesters, SKALA will also monitor the extent to which budget allocations are translated into GEDSI responsive basic service delivery. The MSS budget and spending data from the 2024 Indonesian financial year in SKALA provinces is presented in Table 11.

Table 11. MSS budget versus spending rate for 2024 financial year

Province	2024 financial year		
	Budget (IDR)	Spending (IDR)	Spending rate
Aceh	647,343,606,652	420,061,266,356	64.9%
Kalimantan Utara	142,516,236,461	111,404,942,042	78.2%
Gorontalo	220,261,439,876	183,720,067,001	83.4%
NTB	1,031,683,297,180	828,854,360,954	80.3%
NTT	1,120,647,308,140	749,152,725,492	66.9%
Maluku	563,758,079,554	276,748,841,253	49.1%
Papua Barat	80,849,351,910	22,783,347,368	28.2%
Papua Barat Daya	224,384,390,678	32,064,529,428	14.3%
Papua Tengah	-	-	-

[62] This includes reducing stunting, extreme poverty, and improving key basic services in health, education, and infrastructure.

[63] KUA-PPAS or Kebijakan Umum Anggaran Pendapatan dan Belanja Daerah (General Budget Policy for Regional Income and Expenditures) and Prioritas dan Plafon Anggaran Sementara (Temporary Budget Priorities and Limits)

Province	2024 financial year		
	Budget (IDR)	Spending (IDR)	Spending rate
Papua Pegunungan	2,050,000,000	160,310,000	7.8%
Papua Selatan	557,346,000	135,379,343	24.3%
Papua	321,309,647,941	122,129,797,182	38.0%

This data raises questions about the translation of budget commitments into actual spending[64]. Currently the program cannot fully determine the proportion of spending that was on service delivery versus bureaucratic cost.

[64] Disparities between budget allocations and spending may also be the result of lower than expected budget being available

Section 3: Gender Equity Disability and Social Inclusion

This section addresses the key monitoring questions:

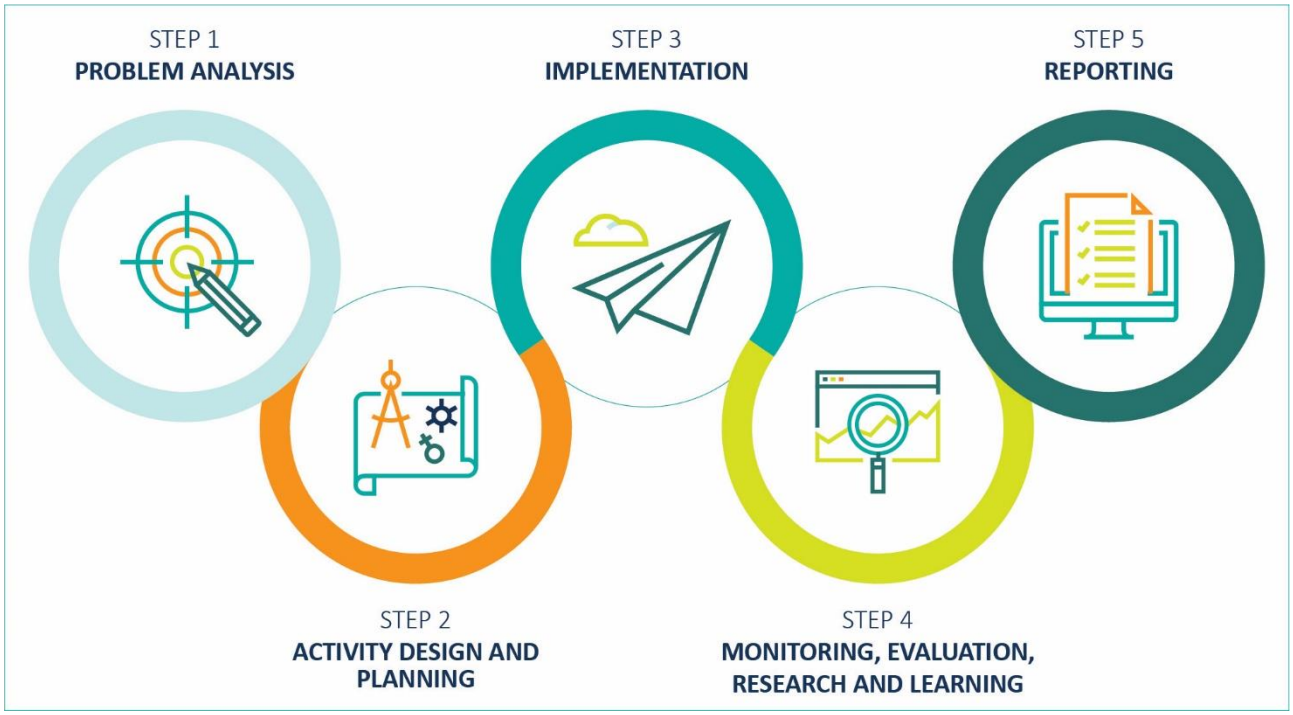
KMQ 2. To what extent is SKALA delivering in line with its core principles?

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. As an upstream governance program, SKALA's program design is primarily focused on ensuring that the instruments of governance (planning and budgeting) are designed and managed in ways that promote inclusive service provision. SKALA's twin track design a) supports government processes 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. 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. Early next semester SKALA will undertake a significant review of its portfolio to ensure alignment with emerging government priorities. SKALA's senior management will ensure a GEDSI lens is applied to this prioritisation process. SKALA's GEDSI mainstreamed work and its contribution outcomes is discussed in Section 2: Effectiveness.

Figure 2. The GEDSI integrated program planning cycle



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

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

Government of Indonesia sees universal basic service delivery as the foundation of equitable development in the regions. There are, however, persistent disparities in access to basic services with women, people with disabilities, the elderly and Indigenous communities continuing to be poorly served. While reforms are underway, there remains an opportunity to accelerate progress in addressing service disparities. Key planning processes are seeking to develop more responsive approaches to reach vulnerable populations through increased participation in decision making (including through access to more disaggregated BNBA data). SKALA supports work to improved civil society participation in 6 partner provinces, all provinces except those in Tanah Papua.

Work on strengthening participation in decision making contributes to the program's intermediate outcomes 3, 7 and 8. Progress in this area is tracked through the following outcome indicators.

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 3.1. Number of national processes, policies, tools and guidance that have used GEDSI evidence and analysis to inform their development, with SKALA support

- In progress: **0**
- This Semester: **3**
- Last Semester: **0**

IO 3.4. Adaptation of a model of integrated service delivery for the elderly with SKALA support.

- In progress: **1**
- This Semester: **0**
- Last Semester: **0**

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 6.1. Number of analytical inputs provided to subnational government leadership on local service delivery, by province, with SKALA support

- In progress: **12 policy briefs**
- This Semester: **6**
- Last Semester: **0**

IO 7:

Strengthened government engagement with women, people with disabilities and vulnerable groups in subnational planning and decision-making processes

IO 7.1. Number of provinces that use gender and disability evidence and analysis in planning and budgeting, with SKALA support

- In progress: **n/a**
- This Semester: **9**
- Last Semester: **3**

IO 7.2. Number of provincial governments that produce and fund action plans for people with disabilities, with SKALA support

- In progress: **2**
- This Semester: **0**
- Last Semester: **0**

IO 7.3. Number of provincial governments that facilitate thematic discussions as part of a more inclusive planning and budgeting process, with SKALA support.

- In progress: **6**
- This Semester: **0**
- Last Semester: **0**

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

IO 8.1. Number of analytical inputs provided by CSO networks to planning and budgeting process, by province, with SKALA support

- In progress: **24**
- This Semester: **0**
- Last Semester: **1**

IO 8.2. Number of CSO networks strengthened by SKALA

- In progress: **51**
- This Semester: **0**
- Last Semester: **24**

It is expected that by the end of SKALA Phase 1, the program will have substantially deliver on the following target:

- **Inclusive planning and budgeting forums at the Provincial/District level of SKALA locations function with meaningful participation of vulnerable groups.**

To progress towards functional participatory planning forums, last semester SKALA worked to establish these forums and enshrine CSO participation by:

- *revitalising existing CSO consultation forums in partner provinces, which were previously inactive, irregularly convened, or lacked legal backing and sufficiently diverse representation*
- *mapping local CSOs in order to support their participation in revitalized government consultation forums*
- *supporting province level participatory development planning processes (Kalimantan Utara).*

National inclusive participatory planning guidelines

This semester, SKALA supported MoHA to develop participatory planning guidelines to help provinces incorporate the needs of vulnerable communities in their planning processes. To do so, SKALA built on its experience supporting Kalimantan Utara's first participatory annual work planning process. This guideline is still under discussion but is expected to include mechanisms for understanding the scale and quality of participation, comprehensive guidance on roles and responsibilities between governments in relation to GEDSI inclusive planning processes and guidance for gender responsive medium term development planning.

The value of effectively coordinating these processes can be seen in the results of last semester's participatory planning process in Kalimantan Utara that was intended to inform the annual provincial work plan. While the work plan is not yet formally released, government partners have indicated that specific proposals related to accessible infrastructure and parenting groups have been accommodated. In a follow-up survey with Persons with Disabilities who were supported to participate in government planning processes the majority of respondents (78%) stated that SKALA's role in bridging communication with government had a strong impact on the engagement of disabled people's organisations with local government.

CSO network revitalisation

This semester SKALA has continued technical support and advocacy to strengthen the legal foundations of CSO consultation forums and broaden their representation. In Maluku, the forum has been successfully revitalised, and with SKALA support it now has enabling regulations in place, has added 19 organisations for people with disabilities and provided input into 3 government policies. The same has had mixed success in other provinces, with existing enabling regulations in some provinces preventing the inclusion of wider CSO representation in existing forums[65], whilst progress in other locations on-hold during the provincial government transition. The status of CSO forums in SKALA provinces and the contributions already made to policy processes – through or in the absence of a CSO forum - is summarised in Table 12:

Table 12. Progress of SKALA supported CSO forum revitalisation

Province	CSO Forum Status Achieved with SKALA support
Aceh	The province chose not to establish a forum (semester 1, 2024)
NTB	The preparation of the Governor's Decree for the CSO Forum has been postponed due to new governor.
NTT	A decree for gender working group is under review by Legal Bureau.

[65] SKALA has been focused on PUSPA forums that are often constituted as a women's and children's forum.

Province	CSO Forum Status Achieved with SKALA support
Kalimantan Utara	CSO Forum is under revitalization: ▪ A decree exists but the forum is not functioning ▪ For a wider membership to be included a new decree would be needed
Gorontalo	CSO Forum has not been revitalized as yet
Maluku	Governor Decree to CSO Forum has been completed, and there has been an addition of 19 Disabled People's Organisations included.

As a large number of SKALA provinces have recently changed administration, re-engaging with new governments about this issue and how best to ensure consistent CSO engagement in key policy and decision-making processes will be part of SKALA's activities in the coming semester.

SKALA facilitated policy engagement

While the political and regulatory processes for formal forums were paused, SKALA has been facilitating a range of CSO-policy engagement processes that demonstrate the value of CSOs leveraging their lived experience combined with quality data and analytics to inform government processes.[66] Through this mechanism SKALA has facilitated input into over 30 subnational government planning processes. A summary of all SKALA supported CSO policy engagement processes is presented in Table 13.

Table 13. SKALA facilitated CSO policy engagement

Area	Instances of SKALA facilitated CSO participation
Aceh	CSOs provide recommendations on: • RPJPD • Regional Regulation on Community Participation, • Qanun on Women's Protection, • Qanun on Disability Rights Fulfillment
NTB	CSOs provides recommendations on: • RAD PD • Public testing of the One Data Portal.
NTT	CSOs provides recommendations on: • Revitalization of PUG (Gender Mainstreaming) • RAD for Elderly • Technocratic RPJMD • MUSIC KEREN (Murenbang Inclusive) Guidelines
Kalimantan Utara	CSOs provides recommendations on: • RKPD 2025 • RENJA OPD • PERDA PUG • PERDA Disability • RAD PD • Technocratic RPJMD • Tax and Levy Service Standards (SADAR BENUANTA Program)
Gorontalo	CSOs provides recommendations on: • RAD PD
Maluku	CSO Forum provides recommendations on: • PERDA PUG • RAD PD • Policy brief RAD PUG

[66] Utilising the CSO mapping work conducted last semester and analysis of regsosek data

As a result of this work, CSOs have gained new knowledge about the policy development and government decision making processes and developed a deeper understanding of what data is available for use in advocacy. A survey of people with disabilities who participated in these policy engagement processes indicated that SKALA had a positive impact on increasing PwD organizations' network access to local government partners. The majority of respondents from all locations reported that SKALA had effectively facilitated their contributions in this dialogue process, with Aceh (75%) and Gorontalo (80%) reporting the highest perceived value from their engagement while Kalimantan Utara (62%) and NTT (50%) where CSO networks are more formative ongoing attention is needed to improve perceptions of meaningful contributions.

> *"In 2023-2024, with support from SKALA Aceh, the RAD for Persons with Disabilities was established, so our struggle as persons with disabilities has been answered. We, persons with disabilities, were also involved as speakers and moderators in the discussions of the draft disability qanun. The hope is that persons with disabilities in Aceh are not left behind in the planning and development processes and have equal opportunities in all aspects of life," Erlin – CYDC.*

SKALA is also working directly with provincial governments to boost awareness of the contribution that CSOs can make to policy development[67]. NTB has commenced a knowledge sharing schedule as part of an existing community dialogue process[68].

CSO access to policy relevant data

CSO forums and CSOs generally are often constrained in their advocacy for more equitable access to services by limited publicly available data on vulnerable communities. SKALA is supporting efforts to ensure that policy relevant disaggregated data on vulnerable is more consistently available in the provincial data portals. SKALA has also been working to improve the access and usability of existing populations data by providing technical support to make the publicly accessible online data portal[69] accessible for the visually impaired in NTB, Aceh, and Kalimantan Utara.

> *"In my opinion, the NTB One Data portal website is very good and easy to access for us persons with disabilities, and I really appreciate it. If I were to rate NTB One Data from 1 to 10, I would give it an 8. There isn't much left to improve on for the development of NTB One Data, as it is already quite easy to access for visually impaired individuals." Testimony from a visually impaired civil servant using the NTB 2.0 Portal*

From this experience and data collected during SKALA's GEDSI baseline study, it is apparent that CSO forums would benefit from greater guidance on connecting their issues with robust evidence and appropriate government policy windows. SKALA will continue to explore appropriate partnerships through which to support CSOs and CSO forums to leverage data more effectively in their advocacy efforts.

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[67] SKALA supported the Sectoral offices in Gorontalo to raise government awareness of disability issues in collaboration with the Helen Wimberty Foundation and GERKATIN during International Sign Language Day

[68] RAOSAN SANTE

[69] Satu Data or One Data Portal

SKALA's inclusive workplaces

In addition to SKALA's GEDSI programming, SKALA has a corporate commitment to inclusive workplaces and work cultures. This commitment is reflected in the efforts made across all program pillars to deliver inclusive activities (meetings, events, trainings, technical solutions etc). This semester a total of 356 participants[70] with disabilities were supported to participate in activities supported by SKALA. In order to continually improve the ways in which SKALA facilitates the meaningful contribution of people with disabilities in events, a survey was conducted with participants with disabilities across 6 SKALA provinces. SKALA is considered very accessible for people with disabilities (86% of respondents[71]), although some aspects still need to be improved by SKALA and our GOI partners, including the provision of sign language interpreters.

This semester SKALA organized multiple knowledge-sharing initiatives to promote inclusivity and address gendered social issues in the SKALA office. Highlights include a session for Down Syndrome Awareness Month to challenge stereotypes and a GBV-focused session during the 16 Days of Activism campaign, which facilitated dialogue on improving women's access to services. Campaign flyers, podcasts, and infographics further supported these efforts.

Overall, SKALA's gender distribution among employees is fairly balanced, with a slightly higher percentage of males. As of December 31, 2024, SKALA had hired 133 employees, with 58 (46%) females and 75 males, listed under the organization chart. The Jakarta team consists of 35 male and 36 female employees. In comparison, the provincial team is made up of 35% female (22 employees) and 65% male (40 employees).

Table 14. Proportion of staff with disabilities

GEDSI: Proportion of female staff (proportion of staff with disability)		
% of female staff	%	44% (58)
% of male staff	%	56% (75)
% of People with Disabilities staff	%	3% (4)

SKALA has a target of employing 5% People with Disabilities across programming and operational staff, this currently remains at 3% (which is well in excess of the national target of 1% in Indonesia). Last semester SKALA planned to open targeted recruitments in order to fill prioritised new staff positions with qualified candidates with disabilities. Due to changed financial circumstances, these recruitments were put on hold until the new financial year.

[70] From a total of 17227 event participants

[71] n=41 respondents

Section 4. Climate

Climate integration progress

This semester SKALA completed two pieces of climate related analysis initiated last semester and piloted an approach to provincial engagement that leverages partnerships with DFAT co-investments to bring data to climate planning discussions. SKALA is in a good position to leverage these knowledge products and processes to engage with newly inaugurated provincial administrations as part of our partnership discussions in the next six months.

Update on on-going work

Cluster analysis

Last semester SKALA initiated a foundational piece of research with BAPPENAS to develop a cluster model based on subnational level characteristics across Indonesia, with a climate vulnerability lens. The model is now complete and is with BAPPENAS's Directorate of Regional Development. They plan to use this approach to design asymmetric decentralization considerations in the new RPJMN. Additionally, this has been communicated to the Ministry of Home Affairs for use as part of the supervision mechanism for SPM. Ministry of Finance has also sought to apply the clustering approach for calculating transfer. The same cluster model was planned to be used to inform a development road map study for Directorate Regional II. At this stage all follow-up work using this model is on hold while the Directorate of Regional Development restructures and the budget situation for the coming fiscal year becomes clear.

Quality of regional infrastructure spending

A SKALA supported study into the quality of mandatory regional infrastructure expenditure was completed in collaboration with MoF. The study aimed to inform the effectiveness of infrastructure spending mandates within the HPKD laws. As the quality of infrastructure spending is a key input to the capacity of individual provinces to address climate change risks, this was seen as an important piece of foundational analysis that could inform planning and budgeting for future climate adaptation. The study concluded that optimal level of mandated spending on infrastructure was 21 – 25%, after which the realisation of intended outcomes from expenditure declined. This is significantly below the mandated 40% expenditure in the current guidelines. This suggests that the current guidelines intended to incentivise investment in climate resilient infrastructure are not well designed and are unlikely to safeguard community resilience in the long-term. Additional thinking and alternative mechanisms will be required to convert budget allocations to desired resilience outcomes.

Data innovation for climate-resilient basic services

This semester SKALA hosted a dialogue in Nusa Tenggara Barat (NTB) Province focused on "data innovation for climate-resilient basic services." Given NTB's high flood risk, this was already an area of concern for local leadership, who sought to understand and prioritise discussions on effective climate action. Flooding threatens essential services like healthcare and education, exacerbating existing vulnerabilities. To address this, in collaboration with the Ministry of Home Affairs and UN Global Pulse, SKALA hosted a dialogue in NTB that aimed to explore how data innovation can strengthen climate resilience. Participants, including policy analysts, planners, universities, CSOs, and local bureaucrats, discussed risks and opportunities in various sectors and envisioned the impacts of different adaptation scenarios. They also learned to combine

conventional data sources with non-conventional ones like satellite imagery to inform climate change adaptation strategies.

This workshop is a model for climate data innovation that SKALA hopes to replicate in other locations. The positive feedback from participants highlighted the importance of data innovations in supporting climate risk-responsive planning and budgeting. The Ministry of Home Affairs, UN Global Pulse, and SKALA plan to conduct similar activities in other provinces, such as Maluku, North Kalimantan, and Gorontalo. By using data to identify risks and inform climate resilience strategies, these initiatives aim to support inclusive service delivery and enhance climate resilience across various regions.

Section 5. Synergies, Lessons Learned and Opportunities

Enhancing GoI synergies and collaboration through SKALA activities

SKALA's implementation plans[72] are informed by an analysis of the interconnections between our three national GoI partners, their respective policy, implementation and evaluation functions and how this affects MSS delivery at the provincial level. This naturally focuses SKALA's work on areas that enhance collaboration and coordination between GoI partners. This semester at the national level, 25 – 30%[73] of SKALA's work has been on outputs that require direct collaboration between one or more of MoHA, BAPPENAS and MoF. In the annual work planning processes, as directed by the program Steering Committee, SKALA has sought to prioritise work at the intersection between ministries and levels of government.

Initiatives this semester include:

- Negotiating with MoHA and lead sectoral ministries to develop and deliver joint training in MSS reporting
- Facilitating BAPPENAS and MoHA to develop a unifying implementation plan[74] for subnational data governance that harmonises their national and subnational policies.
- Joint monitoring and evaluation, including: (i) negotiating with MoHA and MoF to undertake joint monitoring and evaluation missions of OTSUS and MSS in Papua, (ii) brokering collaboration between Bappenas and MoHA in Physical DAK M&E (Aceh, Gorontalo, Maluku, NTT)

Innovative approaches to delivering impact

This semester SKALA implemented a range of innovative approaches that have the potential to improve efficiency and accelerate impact. These modalities are noted below and will be monitored for their effectiveness in coming semesters.

1. **Nationally coordinated implementation strategies for subnational implementation.** SKALA's experience in facilitating MoHA and BAPPENAS to coordinate on a unified approach to the Regional One Data implementation plan[75] has the potential to greatly simplify the roll-out of the plan at the provincial level. Identifying the complementarities and clarifying the roles and responsibilities between ministries at the state and incorporating this into a single set subnational guidance can reduce the administrative burden for provinces.

2. **Optimising capacity building functions at provincial level.** In two thematic areas, SKALA supported models for more localised, coordinated, work-based capacity building for government planning and budgeting functions.
    - **OTSUS capacity building in Papua**: SKALA is developing more effective and efficient approaches to delivering on-the-job support for OTSUS planning and budgeting. This model will establish a

[72] SKALA has 12 Thematic Action Plans (TAPs) that are interlinked theories of action for the delivery of intended Phase 1 program outcomes through a series of interlinked and co-contributing actions and the national and subnational level in relation to data, publica financial management and minimum service standards

[73] This figure is likely higher than currently captured by the activity management system, features are currently being built that will capture more details on the levels of cross-ministry collaboration

[74] Known as the 'SDPDN Grand Design' the plan outlines data management processes across all levels of government, covering Data Integration, Data Accessibility, Data Quality, Data Security, Participation in data management and Monitoring and Evaluation of data management practices.

[75] SDPDN Grand Design

decentralised working group to broker knowledge, information and innovation into the districts via provinces.

- **MSS Implementation Team capacity building**: A joint capacity building model between MoHA and Provincial Sector Offices to mentor MSS personnel at province and districts to conduct the planning and reporting process. The model emphasised joint delivery, localised support and work-based mentoring.

Leveraging program resources resulted in better, more cost-effective approaches that were focused on the learning needs of the users. This will position our partners well to respond to new restrictions of national travel and face-to-face training.

3. **Learning-by-doing in participatory policy consultations.** SKALA facilitated groups of CSOs to engage with a range of sub-national decision-making processes using accurate socio-economic data. Leveraging access to accurate data, comprehensive information on local CSOs and close relationships with government SKALA was able to broker mutually beneficial outcomes through these engagements.

4. **Common analytical tools for asymmetric decentralization.** Across a range areas in which SKALA provides technical support, the need to take a context driven approach to the challenges facing different provinces is well recognised. A number of directorates are attempting to develop and apply typologies or cluster models to reflect these differences in an agreed and standardised ways. SKALA has been working with different directorates in MoF and BAPPENAS to encourage them use of a single agreed cluster model across all these different functions and levels of government for planning and budgeting for MSS.

5. **Integrated M&E to accelerate cross-ministry and multi-level coordination.** To enhance national ministries' understanding of how inter-ministerial coordination challenges impact provinces, SKALA facilitated joint monitoring missions to enable actors to develop shared understanding of challenges and opportunities (MSS in Papua, OTSUS in Papua, DAK Fisik). This modality could be strategically deployed in the future to great effect given restrictions on government travel budgets.

SKALA lessons with dissemination potential

From SKALA implementation this semester, a number of program lessons have emerged that are timely for dissemination to inform on-going policy debates. These include:

- Socio-economic data set management: SKALA engagement in supporting the access and use of Regsosek data has lessons for the current socio-economic data governance review
- Management of social-welfare transfers in remote, low-capacity regions: SKALA governance support and monitoring services have insights for the implementation of similar schemes in analogous locations
- OTSUS management: Experiences related to the optimal management of cross-ministry and multi-level OTSUS management has potential to inform discussions of possible Aceh OTSUS extensions.

Opportunities

1. **Collaboration with DFAT programs.** This semester SKALA collaborated on specific initiatives with a range of DFAT programs both at the provincial and national levels. Nationally SKALA and INKLUSI together supported the development of the presidential report on the last five-year national disability action plan. The national public finance management team is currently exploring a collaboration with KIAT to develop a blended finance model utilising certain fiscal transfer types that could be recommended to our respective partner provinces. At a more strategic level, SKALA is also developing

a partnership with the UN Global Pulse Asia Pacific[76] to leverage DFAT funded analytical work on rising sea levels to engage provincial partners in considering the climate implications for their longer-term development plans, particularly the impact on communities, service delivery units and infrastructure to access services.

At the provincial level, in NTB SKALA invited **INKLUSI** to facilitate a training course on Gender-Responsive Planning and Budgeting. In Kalimantan Utara SKALA and **INOVASI** were co-contributors in the preparation of Regional Action Plan for Persons with Disabilities and both programs continue to be part of the Implementation Coordination Team[77]. These engagements are indicative of a willingness to work across programs, but due to workloads and competing time pressures for all programs, the relationships remain ad-hoc and the collaboration is episodic. Opportunities remain to consolidate more formal relationships with INKLUSI in common provinces.

2. **Supporting nationally led, asymmetric centralization.** In the context of increasing centralized control over governance priorities, SKALA has a significant role to play in leveraging the program's insights into the importance of diverse, context specific approaches to reducing poverty. SKALA's partner provinces are at risk of experiencing entrenched disadvantage over the long-term if nationally controlled policy directions, budget allocations and performance expectations do not reflect provincial heterogeneity. SKALA's experience with nuancing the formulations for fiscal transfers to reflect delivery costs is a good example of the opportunities that exist to support context specific decentralization.

3. **Advising on balanced subnational fiscal policy.** As the scale of government budget cuts become apparent at the subnational level and provincial governments experience pressure to generate greater local revenue, SKALA has the opportunity to provide balanced advice based on the research and analysis conducted to date. Although mapping of potential tax objects indicates that there is real potential to optimize these, a range of constraints hampering local revenue generation must also be mapped and addressed. In pursuing local revenue, provinces will also need to be mindful of disincentives to investment and the burden of administration. The opportunities and costs will need to be weighed up in their future fiscal policy directions – there are significant opportunities for SKALA to leverage the subnational public expenditure review insights and share experiences between provinces related to local revenue generation.

4. **Partnering to streamline effective CSO policy dialogue.** With smaller budgets and decreasing spheres of control, the imperative for subnational governments to use resources to appropriately address the needs of vulnerable groups only increases. SKALA has an important role to play in brokering effective engagement between CSO networks and planning processes. The disparities between CSO capacity in the provinces SKALA is working in, and the capacity to meaningfully participate in government planning and budgeting processes remains weak despite policy mandates. There are opportunities for SKALA to build in the program's evidence-based policy dialogue work this semester and partner appropriately to further streamline the planning advice of CSO networks to governments.

[76] Previously Pulse Lab Jakarta

[77] Both programs were and as part of the RAD-PD Implementation Coordination Team

5. **Optimising SKALA digital presence to promote knowledge sharing.** In recognition of the potential for SKALA work to become a learning resource between provinces, the program is ramping up its online presence to serve this purpose. This is managed through the SKALA website and the planned Knowledge Management Center.

6. **The SKALA website serves as a platform to communicate collaborative efforts, progress, and achievements across ten provincial counterparts and four thematic areas.** From July to December 2024, it saw a marked increase in output, publishing 21 activity updates, 3 digital reports, 7 provincial profiles, 2 lessons learned documents, 1 infographic, 2 podcasts, and 6 videos—representing a 350% improvement from the prior period. Averaging 4,200 unique visitors per month, the website draws mostly Indonesian users, followed by audiences from the USA, Singapore, and Australia. Enhancements include improved content navigation and a soon-to-launch partner page to highlight SKALA's partnerships.

7. **Concurrently SKALA is planning a Knowledge Management Center (KMC) to consolidate and manage governance-related knowledge assets.** The KMC initiative aims to leverage technologies like AI to streamline administrative tasks and enhance strategic decision-making. The KMC will integrate documents from SKALA, Kompak, and SKALA's partners to address subnational knowledge needs. Initial meetings have aligned goals and identified resources, while a consultation with representatives from ten provinces provided valuable insights for developing a collaborative Knowledge Hub.

ANNEXES

Annex 1. Provincial Updates

ACEH

Context

The Aceh Independent Election Commission has officially announced the Governor and Deputy Governor-elect for the 2025-2029 term, with their inauguration scheduled for February 2025. One of the first challenges the new Governor will face is a budget cut of IDR 317.4 billion for Aceh in 2025, as part of a national efficiency measure. This reduction will affect key funding sources like Special Autonomy Funds, the General Allocation Fund, and the Special Allocation Fund, potentially impacting important development programs.

The rationalization of the budget may lead to the postponed or reduction of non-priority programs. The Aceh government will need to adjust its development priorities and optimize the use of available funds for critical sectors. This may affect infrastructure, health, education, and economic empowerment programs, ultimately impacting the well-being of the people of Aceh. SKALA will need to respond to these changes by reinforcing its support for the Aceh government's efforts in improving service delivery standards.

As the new administration begins, SKALA has initiated discussions with both the regional government and the Governor's team to ensure continued collaboration during this transition phase. These discussions focus on informing stakeholders about SKALA's role and technical support. SKALA's priority is to help improve governance, particularly in the application and fulfillment of minimum service standards (MSS), while aligning with the Governor's commitments to vulnerable groups and better data governance. Following the inauguration, SKALA will enhance coordination to ensure the inclusive and evidence-based implementation of basic service standards, prioritizing the needs of vulnerable communities.

Effectiveness

Implementing Gender Equality, Disability, and Social Inclusion (GEDSI) strategies and adhering to GEDSI principles. In Aceh, SKALA is actively promoting the integration of GEDSI perspectives within local government initiatives. This effort includes collaborating with local civil society organizations to draft a Governor's Regulation aimed at enhancing community participation in regional development. The proposed regulation seeks to establish clear mechanisms for public involvement in the planning, implementation, monitoring, and evaluation of development programs, ensuring that governance processes are more inclusive and responsive to the needs of all citizens.

To identify annual work plan proposals, SKALA engages in discussions with relevant government agencies, aligning their programs with targeted development goals. This collaboration ensures that initiatives are synergistic and effectively address the identified objectives. By fostering strong partnerships with these agencies, SKALA emphasizes the importance of incorporating GEDSI principles into policies and activities.

Additionally, SKALA collaborates with other development partners, such as AJP2, UNICEF, and USAID SEGAR, to further strengthen governance frameworks in Aceh. By coordinating efforts and sharing roles, these partnerships aim to improve the effectiveness and reach of development programs, ensuring that initiatives are well-aligned, and resources are utilized efficiently.

Enhancing synergies across program themes, among Government Working Units, and with other development partners. Collaboration and coordination across data and analysis, GEDSI, and Public Financial Management (PFM) with the Aceh government, especially among the agencies managing Minimum Service Standards (MSS)—have positively influenced regional policymaking. These synergies ensure that the needs

of people with disabilities (PwD), vulnerable elderly, and women are considered, as exemplified by a key recommendation in the Aceh Tax and Retribution Law for tax relief for PwD. This approach brings together diverse stakeholders, including civil society, to contribute ideas and feedback across multiple policy themes.

SKALA has also driven the rapid expansion of datasets on the Aceh Open Data Portal by collaborating with Regional Technical Implementation Unit for Statistics (*UPTD Statistik*), the local government agencies responsible for MSS, universities, and data technical teams. All these partners are responsible for managing applications such as *e-Walidata*[78], Village Development Index, Education Data, Integrated Social Welfare Data (*DTKS*)[79], Targeted Data for Accelerating the Elimination of Extreme Poverty (*P3KE*)[80], and other related data. Together, they identify and compile datasets for MSS, village development planning, and GEDSI, ensuring that both the people and the Aceh government can easily access the data on the Aceh Open Data Portal.

> *"I never imagined that in just three months, the number of datasets on the Aceh Open Data Portal would jump from around 700 over the past two years to over 3,000—and still growing based on new data needs. This remarkable improvement is a direct result of SKALA's efforts to emphasize the importance of data among local agencies and the regional government," Sayyed, Head of Statistics Technical Implementation Units.*

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

This year, the evaluation of MSS implementation focused on assessing progress through the *e-SPM*[81] system. Currently, the six key regional agencies achieved an average MSS score of 93.65% in the 4th quarter of 2024—a slight improvement over 93.25% in 2023.

SKALA Aceh has continued to support the implementation of Aceh Qanun 4/2024 on regional taxes and levies by issuing Governor Regulation 34/2024 on the implementation guidelines for regional taxes and levie. In addition, SKALA has supported the improvement of the management of palm oil revenue sharing (*DBH Sawit*) at the provincial and district/city levels. This includes assisting in the development of 23 *DBH Sawit* Work Plans (*RKP*) for districts/cities. However, as of now, only 4 districts (Aceh Barat, Aceh Timur, Pidie Jaya, Subusallam) have developed regional action plans for palm oil revenue sharing.

[78] E-Walidata is an application used for managing regional development planning data, developed by the Data and Information Technology Center (Pusdatin) of the Ministry of Home Affairs. It includes four main modules: regional sectoral statistics, regional development planning data, regional development planning, and analysis and profiles of regional development. The purpose of E-Walidata is to ensure valid data and information as the foundation for quality development planning.

[79] DTKS (Integrated Social Welfare Data) provides information on the socioeconomic and demographic status of 40 percent of Indonesia's population, managed by the Social Welfare Data and Information Technology Center of the Ministry of Social Affairs. DTKS is not intended as poverty data for a specific area; rather, it illustrates the distribution of welfare levels, starting from the lowest.

[80] P3KE (Targeting for Accelerated Eradication of Extreme Poverty) is a dataset on households and their family members, compiled based on updates to the Indonesian Family Database conducted through the 2021 Family Data Collection by the National Population and Family Planning Board (PK-BKKBN 2021). P3KE is managed by the National Team for Accelerated Poverty Eradication (TNP2K) and is used as the official reference for combating extreme poverty.

[81] e-SPM is a web-based application use by all MSS leading sectors in province and districts/city to share MSS action plan, local policy, and reporting.

List of key results:

Increased Management of Regional Transfer Funds and Regional Revenue:

- 197 government personnel (148 M/49 F) and 31 government agency received socialization on the Minister of Finance Regulation 33/2024 of Special Autonomy, helped them understand the annual work and budget planning and to use Information System for Otsus management (*SIKD Otsus*)[82].
- 138 government personnel are trained to develop annual work and budget for Palm Oil Revenue Sharing Fund (*DBH Sawit*), it resulted 23 districts/cities has final draft of 2025 work plan for *DBH Sawit*.
- The Aceh Governor's Regulation 34/2024 on Aceh Taxes and Levies has been ratified and stipulated:
  - Up to 50% tax reduction for persons with disabilities (Article 159, paragraphs 4 and 5).
  - Levy reductions (Article 232, paragraph 4): up to 15% reduction for the impoverished receiving aid from Baitul Mal and up to 10% reduction for persons with disabilities.
  - Opportunities for third-party collaboration in tax collection, including data gathering and electronic systems.
- 75 government personnel from province and 23 district/city are trained in developing Standard Operating Procedures (SOPs) for tax and levy collection.
- An initial design for the integration of tax and levy systems into a single application is available, which is informed by SKALA supported study on potential regional revenue.

Improved Planning and Budgeting:

- 57 (23 M/34 F) government personnel of the provincial and district/city budgeting team attended workshop on regional budget policy (KUA-PPAS) and national fiscal policy (*KEM PPKF*).
- The 2025 annual work plan is prepared. It accomodated MSS programs, sub-activities, and expenditure details based on the exsisting MSS costing methods.

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

In this period, the Aceh Government, with support from SKALA, has intensified efforts to strengthen the implementation of the Satu Data policy through strategic initiatives. One key effort is the establishment of Data Consultation Clinics aimed at enhancing the quality as its standard and availability of data on the Aceh Open Data Portal. This initiative involves collaboration between the Aceh Communication and Information Office (*Diskominsa*) and students from Syiah Kuala University participating in their Community Service Program.

Additionally, SKALA Aceh supports the development of the Village Information System, namely *SIGAP* version 2.0, incorporating features like citizen complaint mechanisms and integration of village websites to comprehensively address village information and planning needs. These collaborative efforts aim to enhance data governance and development planning start from village level in the future.

[82] SIKD Otsus (Regional Financial Management Information System for Special Autonomy Fund) is a system that manages regional financial data, including its administration, documentation, and processing. It is used in regions that receive Special Autonomy funds.

List of key results:

Enhancement the Implementation of One Data:

- 1,035 of the 2024 data list have been available on the Open Data portal.
- 3,298 sectoral and spatial statistics data have been made available on the Open Data portal.
- A draft of 2025 data list has been completed, and it follows new rules from the MoHA 5/2024.
- A draft revision of the Governor's Regulation on the Implementation of One Data has been developed, to align with One Data Home Affairs Government regulation.

REGSOSEK Data Access and Training:

- 65 government personnel (36 M/29 F) are trained on the Expansion of Utilization and Access to SEPAKAT REGSOSEK.
- Six districts/cities have obtained access rights to SEPAKAT-REGSOSEK. The Provincial Government has entered the process of signing the Memorandum of Agreement (MoA) and Non-Disclosure Agreement (NDA) with National Development Planning Agency (*Bappenas*).

Implementation of Village Information System:

- A technical guide for the implementation of the university student in SIGAP has been finalized.
- SIGAP V.2.0 has been developed. This new version includes features like citizen complaint, integration of village websites with SIGAP, and additional dashboards for aggregate data of population, disability, and gender. The development of this system is a recommendation from SKALA and the Provincial Community Empowerment Agency (*DPMG*) to address the need for village information and planning.
- The coverage of the SIGAP has increased by 2,584,062, improving coverage from 38% to 47% of the total population of 5,482,582 (based on Statistics Indonesia data as of July 2024).

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

- Aceh Governor's Regulation on Community Participation in Development is drafted
- 60 (26 M/34 F) government personnel are trained on gender-responsive planning and budgeting.

Lesson learned

The SKALA Program has learned valuable insights from the active participation of group of CSOs in the drafting of the Aceh Qanun and other related activities. Together with the Aceh Government, SKALA conducted an exercise to map out development partner organizations in the region. These organizations will continue to play an essential role in enhancing governance and improving basic services for vulnerable communities. While previous efforts had largely focused on issues such as women's empowerment, child protection, and disability, the mapping revealed a gap in the involvement of organizations that specifically address basic services, including Minimum Service Standards (MSS).

The involvement of students Community Service Program has been key in One Data and Village Information System achievement, but the future challenge lies in ensuring the sustainability of data updates. The absence of students' engagement may impact the data update process due to limited human resources within Regional Technical Implementation Unit for Statistics (*UPTD Statistik*).

Next semester priorities

MSS, Planning and Budgeting:

1. Facilitate the capacity-building or coaching of local government on the implementation of MSS regulations, procedures, and mechanisms.
2. Strengthen the technical capacity of provincial MSS teams to oversight the district and city MSS implementation.
3. Provide technical recommendations on coordination, facilitation, and supervision (*Korbinwas*) of MSS implementation at provincial and district/city levels.
4. Provide technical recommendations for MSS action plans.
5. Provide technical recommendations for planning documents (*RPJPD 2025–2045, RPJMD 2025–2029, RENSTRA, annual work plan*).
6. Involve the Government Internal Supervisory Apparatus (APIP)/Inspectorate in MSS oversight.
7. Update MSS fulfillment data and finalizing MSS costing for FY 2026.
8. Integrate MSS planning through the provincial MSS consultation clinic.

Public Financial Management:

1. Facilitate the capacity-building on regulations and the use of regional financial transfers for basic service financing.
2. Strengthen local governments capacity to calculate MSS financing needs and identify funding sources.
3. Provide technical recommendations for Aceh's tax and levy regulations.
4. Provide recommendations for optimizing local revenue through the Government Transaction Electrification Mechanism (ETPD).
5. Develop technical recommendations for regional endowment funds, particularly for education.
6. Support governance improvement in managing Aceh's special autonomy funds.
7. Facilitate the study on public financial management and regional revenue management (PERA).
8. Technical facilitation on Regional Transfer Fund regulation to regional head.

Data and Analysis:

1. Provide technical recommendations for the 2025–2030 Aceh Regional Action Plan on One Data.
2. Facilitate capacity-building for local government in managing One Data.
3. Provide technical recommendations for data interoperability regulations and system integration guidelines.
4. Provide recommendations on the One Data Aceh platform and *SIGAP*.
5. Provide recommendations on the governance of One Data Aceh.
6. Strengthen the collaboration between Aceh Government and universities on data governance.
7. Enhance coordination for data provision and use through regional data forums.

Gender, Disability, and Social Inclusion:

1. Provide technical recommendations on participation regulations and guidelines for inclusive community involvement in the planning process.
2. Facilitate the development of technical guidelines to enhance CSO networks' capacity in basic services governance.

3. Provide technical recommendations for regional disability and women action plans.
4. Facilitate capacity-building of government officials in gender-responsive planning and document review for district/city.

GORONTALO

Context

The implementation of the SKALA program in Gorontalo between July and December 2024 was significantly influenced by political transitions, including regional elections and leadership changes in key government agencies such as Regional Development Agency (*Bappeda*) and the Information and Communication Office. With a new governor taking office in December, SKALA began aligning its programs with the province's updated development agenda.

Moving forward, strengthening communication with local government agencies will be crucial to ensure SKALA's workplan aligns with new policies. Additionally, new national budget efficiency regulations for 2025 require spending adjustments at the provincial level, potentially impacting SKALA's initiatives.

Furthermore, SKALA will enhance coordination with new officials, focus on smaller, targeted activities like technical workshops, and engage technical experts to support policy development. Cost-sharing with local governments will be pursued to sustain funding, while civil society and marginalized groups will remain central to ensuring inclusive governance.

Effectiveness

Implementing Gender Equality, Disability, and Social Inclusion (GEDSI) strategies and adhering to GEDSI principles. The Gorontalo government actively engages civil society organizations (CSO) in shaping inclusive policies that address the needs of people with disabilities. These organizations advocate for responsive programs and play a key role in policy implementation. Their involvement in regional action plans of disabilities and policy drafting teams reflects the province's commitment to participation-driven governance.

In addition to supporting policy development, SKALA Gorontalo integrates inclusion principles into its programs. This is reflected in practical accessibility measures, such as providing sign language interpreters and ensuring equal participation of women and people with disabilities in policy discussions. Their input has led to concrete policy recommendations for regional development planning, including social assistance for people with disabilities, expanded social protection, and better elderly care. To strengthen this progress, SKALA ensuring the participation of CSOs and their voices hear and accommodated in regional development planning regular through existing public consultation forums and capacity-building initiatives.

Enhancing synergies across program themes, among Government Working Units, and with other development partners. The integration of Minimum Service Standard (MSS), data, GEDSI themes in Gorontalo is reflected in the use of REGSOSEK[83] data to improve healthcare access for those in need. This data helps identify eligible participants for government-subsidized health insurance, specifically for non-wage workers and the unemployed. Under this scheme, the provincial and district/city governments cover monthly healthcare costs insurance, ensuring that vulnerable groups receive the medical care they need.

The REGSOSEK data on people with disabilities has played a crucial role in shaping policies in Gorontalo. It has contributed to identify gaps in the Regional Action Plan for People with Disabilities (PwD) and the development of the academic paper for the Gender Mainstreaming Regional Regulation. By providing missing

[83] REGSOSEK (Socio-economic Registration) is a social welfare database that is part of the Social Protection System Reform to improve community well-being, launched by the Ministry of National Development Planning/Bappenas. Regsosek collects data on the entire population of Indonesia, including profiles, social and economic conditions, and their level of welfare.

data—particularly on disability types and accessibility needs— REGSOSEK helps provide data for planning and policymaking.

The integration of public financial management and data is reflected in the development of the Regional Action Plan for Palm Oil. REGSOSEK data on palm oil farmers, categorized by gender and socio economic status, now serves as a key reference. Previously, planning depended solely on sub-district-level census data, which lacked the necessary detail for informed and effective policymaking.

In addition to data integration, SKALA continues to enhance collaboration among government agencies, playing a vital role in strengthening institutional coordination and communication, particularly through the One Data Forum. As a result, Gorontalo has made significant progress in improving its regional data management system, including the development of the 2024 Official Data List and the Draft Regional Data Action Plan.

Enhancing government and local partners capacity Effectively and Sustainably. SKALA Gorontalo strengthens local government and partner capacity through targeted training programs. These sessions not only enhance skills but also equip participants to serve as trainers and facilitators in government coordination and oversight.

To ensure effectiveness, small group learning, consultations, and peer-to-peer methods are used, allowing for deeper discussions and hands-on practice. Participants are carefully selected for their ability to support local agencies and district governments.

A key initiative is the Training of Trainers (ToT) on REGSOSEK data use via SEPAKAT. Of 30 provincial trainers (22 M/8 F), 7 (6 M/1 F) from Regional Development Planning Agency, Social Office, Statistics Indonesia Office, and local government agencies trained 20 district-level participants (9 M/11 F) from various departments, including planning, social affairs, education, small business, rural development, public works, and agriculture.

Beyond training, SKALA engages REGSOSEK data specialists as facilitators in data-driven decision-making. Their expertise is increasingly recognized, leading to frequent invitations as resource persons for policy discussions and training sessions.

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

Efforts to enhance public financial management in Gorontalo have led to the development of key regulations and agreements supporting the implementation of Regional Regulation 1/2024 on Regional Tax and Levy, including:

Strengthening Fiscal Collaboration and Revenue Optimization:

- Cooperation agreement between province and Gorontalo city to optimize tax collection.
- Cooperation agreement between province and all district/city on revenue sharing. Additionally, 6% of local tax revenues will be allocated to improving compliance and strengthening collection efforts. Currently, tax revenue collection stands at 38%, with a target increase to 50%.

Advancing MSS Implementation:

- MSS Action Plan has been developed by the Provincial Task Force, which is also supporting district and city governments in drafting their Regional MSS Action Plans.

- 23 provincial government agency staffs (10 M/13 F) and 31 district/city government agency staffs (7 M/24 F) recieved training on Provincial and District Health Account (PHA and DHA) calculations to support the development of the Regional MSS Action, particularly on the costing process.
- Provincial MSS Implementation Team independently conducted Coordination, Technical Guidance, and Supervision (Korbinwas) in Boalemo District, led by the Public Works and Housing Office, Disaster Management Subdivision, and the Provincial Education Office.
- Gorontalo's e-SPM reporting rate improved from 85.07% in Q3 to 95.12% in Q4 2024, reflecting better compliance.

Enhancing Coordination and Budget Alignment:

- MSS team coordination has become more frequent and dynamic, shifting from quarterly meetings to active engagement via the MSS WhatsApp group, managed by the Regional Governance Bureau. Discussions include best practice sharing, such as the initiative by the Education Office to improve targeted data accuracy. This office demonstrated the use of REGSOSEK data to identify the number of people with disabilities (PwD) within the population and those currently in school, aiding in targeted program planning.
- 24 provincial government agency staffs (17 M/7 F) and 19 district/city government agency staffs (18 M/1 F) received training on a technical training on aligning of Regional Budget Policy (KUA-PPAS) and National Fiscal Policy (KEM PPKF). Improvements include strategies for economic growth (increasing capital expenditure ratio), stunting reduction, budget efficiency (reducing travel expenses), and targeted poverty alleviation programs.

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

Advancements in Data Governance and Integration:

- The Indonesia One Data Action Plan for Gorontalo is being developed, with added monitoring, evaluation, and infrastructure aspects to align with One Data Home Affairs Government (SDPDN) policies. It also includes plans to enhance key regional data management, including development indicators and MSS data disaggregated by GEDSI.
- The Gorontalo Regional Data List 2024 has been finalized, enabling 32 local government agencies to collect priority data in accordance with One Data Indonesia standards, with approved raw data integrated into the Gorontalo Data Portal, namely *PENTAGON*. Meanwhile, adjustments to the regional data list are underway to align with Gorontalo's Digital Government Architecture (SPBE), and the 2025 Regional Data List, led by *Bappeda*, will be finalized early this year.
- MSS data accuracy has improved through REGSOSEK and local dataset integration from Education, Health, and Social Affairs Offices, ensuring more accurate targeting.
- The Data Consultation Clinic has strengthened data alignment with standards, as six government departments—including Tourism, Health, and Education—collaborated with BPS to standardize definitions, formats, and metadata.
- Gorontalo's One Data Portal (PENTAGON) has launched, featuring 323 datasets. The new PENTAGON application replaces the E-data sectoral App, now providing foundational data that meets standards, metadata, and reference codes for easier sharing. Previously, such datasets were unavailable.

Capacity Building and System Development:

- Twenty government officials (8 M/12 F) completed Training of Trainers (ToT) on the *E-Walidata* module on Regional Government Information System (SIPD). Agencies with extensive datasets tested data entry for the 2023 Strategic Work Plan evaluation.

REGSOSEK: Data Access and Availability:

- REGSOSEK by-name-by-address data access is available for the provincial government and Gorontalo Regency. Meanwhile Bone Bolango, Boalemo, and Pahuwato Districts able to temporary access the by-name-by-address data. Gorontalo City and North Gorontalo Districts access to Regsosek data is await approval.

Establishment of Village Information System – a working progress

- SKALA facilitated decision making between key government partners in Gorontalo regarding existing information systems. Governor and all district/city leaders have signed a formal commitment to adopt one of the existing system, namely *Gorontalo Satu Data* (GSD), to become official Village Information System.
- Following up the agreement made, SKALA help government to draft GSD guideline and manual and at the same time accommodating REGSOSEK data variables within this data system.
- SKALA then support the testing of the GSD, village information system, using village fund. This initiative followed by a trial training to implement GSD in Bone Bolango District. This training, which was attended by 23 provincial participants (15 M/8 F) and 52 district-level participants (16 M/36 F), also tested how REGSOSEK data can be updated using the GSD.

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

SKALA has been actively supporting the Gorontalo government in strengthening inclusive and participatory governance, particularly by enhancing the role of the CSOs. Through collaborative efforts with local government agencies and CSOs, various initiatives have been undertaken to promote gender equality, disability inclusion, and social participation in policymaking. These efforts focus on policy development, capacity building, and strengthening stakeholder engagement to ensure that the needs of vulnerable groups are systematically integrated into regional planning and decision-making processes. Efforts to promote inclusive and participatory governance in Gorontalo have resulted in key progress:

Advancements in Inclusive Policy Development:

- Government jointly with CSOs competed the draft of the regional action plan for PwD.
- The Inclusive planning forum (Inclusive Musrenbang) Guidelines are currently being developed, in collaboration with SKALA, through Technical Assistance on GEDSI, CSO Networks, and local government agencies.
- The draft of the Gender Mainstreaming Regional Regulation is in progress. This draft is initiated and funded by Women's Empowerment, Child Protection, Population Control, and Family Planning Office, with the academic manuscript currently being prepared by IAIN University. SKALA is facilitating and encouraging CSO Networks to provide input.

Capacity Building and Stakeholder Engagement:

- 35 participants (19 M/16 F) from 21 local government agencies received training on Gender-Responsive Planning and Budgeting (PPRG). Post-training assessments showed improved understanding compared to pre-training scores.
- 25 (22 M/3 F) newly elected members of the Provincial and District/City Parliaments (DPRD) participated in a capacity-building session on inclusive budgeting for basic services.
- CSOs participated in various development policies/regulations (Disability action plan, Inclusive Musrenbang Guidelines, and Gender Mainstreaming Regulation), and planning and budgeting documents to ensure that the government understands the issues and needs of vulnerable groups and accommodate them.

Lesson learned

Good fit practices

- Inclusive and participatory planning improves responsiveness and accountability. Engaging CSOs network and marginalized groups in policy development ensures planning is more inclusive, participatory, and aligned with community needs. This approach leads to more responsive policies and strengthens transparent, accountable, and inclusive governance.
- Strong leadership commitment is key to effective data governance. The establishment of a Regional Data List requires support from governors, mayors, and district heads to ensure it remains a priority and is effectively implemented.
- Capacity building is essential for quality data management. Training data producers on One Data principles—data standardization, metadata, reference codes, and interoperability— improves data accuracy, consistency, and usability, leading to better-informed decision-making.

Challenges and solutions

- Ensuring sustained participation of CSOs Network remains a challenge, as their involvement is often tied to specific projects or initiatives. SKALA aims to strengthen CSOs Network by promoting more stable, long-term organizational structures and fostering collaboration among CSOs to share resources, experiences, and advocacy strategies. Additionally, formal policies or regulations recognizing CSO Network's role in policy development and oversight are needed to institutionalize their participation.
- Integrating the One Data system with planning cycles remains a challenge in ensuring data processes follow national standards. SKALA supports this by establishing SOPs for data governance and developing the One Data Action Plan. Additionally, to improve targeting accuracy in MSS, SKALA is conducting an analysis on the use of multiple data sources, including REGSOSEK.
- Limited fiscal capacity and lack of strong leadership commitment at the regional level continue to hinder the prioritization of MSS. Greater advocacy and strategic planning are needed to ensure local governments allocate sufficient resources to fulfil their service delivery obligations

Stop doing

Based on this semester's lessons, SKALA Gorontalo will shift its intervention approach by focusing on smaller, more targeted technical meetings. Large-scale training sessions (*Bimtek*) often make it more challenging to control outcomes and ensure follow-up actions

Next semester priorities

MSS, Planning, and Budgeting:

1. Aligning SKALA's programs with the new governor's vision, mission, and Regional Medium-Term Development Plan.
2. Finalizing ongoing action plans (One data, disability, MSS) and ensuring their integration into Medium-Term Regional Development Plan (RPJMD) and Local Government Development Plan (RKPD).
3. Strengthening planning processes by finalizing the regional planning document and developing guidelines and reviews for local government agency's Strategic Plans (*Renstra*).

Public Financial Management:

4. Developing strategies to increase regional revenue in line with new regulations and utilizing Public Expenditure and Revenue Analysis (PERA) analysis results.
5. Developing regulations and SOPs for tax and levy collection.
6. Designing strategies for increasing local revenue.
7. Providing technical input for the preparation of *RPJMD* 2025-2029.
8. Revising Local Government Development Plan 2025, Local Government Budget 2025 and supporting technical input for Local Government Development Plan 2026.
9. Integrating MSS action plans into Local Government Development Plan and *RPJMD* 2025-2029.

Data and Analysis:

10. Enhancing One Data institutional governance by finalizing the Regional One Data Action Plan, ensuring alignment with new government policies and the One Data Home Affairs Government (SDPDN).
11. Completing SOPs and guidelines for the implementation of the regional One Data system.
12. Securing a Governor's Decree to strengthen the 2025 Regional Data List and facilitating capacity-building for local government agency data managers to meet regional data needs.
13. Strengthening the Village Information System by finalizing SID Roadmap revisions, establishing provincial and district-level teams, supporting the system implementation in Bone Bolango District and Boalemo District, and facilitating collaboration between local governments and partners.
14. Enhancing *E-Walidata* integration in the SIPD system by training local government agency and facilitating data entry processes.
15. Improving the use of REGSOSEK data by building capacity for district/city data managers on data access and utilization through the SEPAKAT platform.

Gender, Disability, Social Inclusion

16. Conducting inclusive planning forums (Inclusive *Musrenbang*) focused on women, persons with disabilities, and the elderly, with institutionalization efforts to follow.
17. Finalizing the Regional Action Plan for PwD.
18. Finalizing and the Regional Regulation on Gender Mainstreaming.
19. Completing the development of Inclusive *Musrenbang* Guidelines.

MALUKU

Context

During this period, SKALA supported the Maluku Government in developing key policies, including Regional Regulation on Gender Mainstreaming, Regional One Data Action Plan and Regional Action Plan for Disabilities. SKALA also strengthened collaboration between the MSS implementation team and One Data forum, bridging communication gaps among local government agencies.

SKALA Maluku faces political and fiscal challenges, with key local government agency leaders appointed as acting mayors/regents, hindering communication. Budget reallocations for elections, religious festival, and ongoing debt payments strain the regional budget, while low levies revenue impacts development indicators.

For the upcoming semester, SKALA Maluku will support the government in optimizing planning and budgeting, focusing on MSS improvements and aligning data cycles with planning timelines. A key opportunity lies in SKALA's priorities being integrated into the technocratic Medium-Term Regional Development Plan (RPJMD).

> *"Even though we are all part of the same local government agency, we still rely on SKALA as a bridge for communication because we don't always know how to navigate sectoral egos," Abdulrahim Ie, Head of Maluku Provincial Social Office.*

Effectiveness

Implementing Gender Equality, Disability, and Social Inclusion (GEDSI) Strategies and Adhering GEDSI Principles. SKALA actively applied GEDSI principles by engaging 20 Civil Society Organizations (CSOs), including 10 local government agencies, in its activities. It ensures disability-inclusive practiced by providing sign language interpreters, selecting accessible venues, and accommodating specific needs, such as color-friendly materials and table-served meals for participants with disabilities. A survey on event accessibility found most respondents considered SKALA's activities are accessible.

Enhancing Synergies in Thematic Programs, Collaboration, and Partnerships. This semester, SKALA advanced cross-thematic initiatives, including aligning Minimum Service Standard (MSS)-related data in the 2024 Data List and integrating REGSOSEK analysis into the Gender Mainstreaming Regional Regulation academic paper and disability action plan gap analysis. The draft regional one data action plan now incorporates GEDSI-disaggregated data.

Communication gaps and weak local government agency synergy have hindered MSS implementation and One Data governance. The MSS Implementation Team operated in isolation under the Government Bureau, while Regional Development Planning Agency and Communication and Information office rarely convened in the One Data Forum, stalling progress.

To address this, SKALA strengthened local government agency collaboration, acting as a communication catalyst in the One Data Forum. This resulted in key One Data governance outputs: Governor's Decree on 2024 Data List, Draft of One Data Action Plan, Draft of Standard Operational Procedure (SOP), and Maluku's One Data Portal Design—marking the forum's most significant progress since 2022.

Enhancing Government and Local Partners Capacity Effectively and Sustainably. SKALA recognizes the need for a strategic approach to sustain knowledge and understanding gained through training. Beyond conducting technical training on MSS, data, and GEDSI, SKALA actively involves previously trained actors in capacity-building efforts. In REGSOSEK analysis training, eight master trainers led group discussions for five districts/cities. Similarly, in Gender-Responsive Planning and Budgeting training, experienced trainers facilitated sessions for 15 provincial local government agencies, reinforcing provincial mentorship. For specialized topics like the Regional Government Information System (*SIPD*), SKALA collaborated with Human Resource Development Agency (BPSDM) in *e-Walidata* training, institutionalizing knowledge within the local government.

SKALA also actively engaged in multiple collaborations with other programs in Maluku. For example, SKALA partnered with the *Rumah Generasi* CSO (INKLUSI program) to support the public consultation process for the development of the Regional Action Plan for Disabilities (RAD PD) and provided technical assistance for the PPRG training for the Gender-Responsive Planning and Budgeting Clinic in Ambon City, a partner of *Rumah Generasi* CSO.

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

SKALA supported tax and levy regulations implementation to strengthen regional fiscal capacity. The province and 11 districts/cities have signed cooperation agreement and Memorandum of Understandings (MoU). To optimize revenue in that Maluku's archipelagic region, SKALA encouraged the reactivation of the water vehicles tax, with its impact on regional income will be assessed in the coming months.

SKALA also enhanced local government agencies technical understanding of MSS-aligned sub-activities through training and technical meetings. The MSS index increase from 86.58% (2022) but slightly declined from 98.40% (2023) to 97.89% (2024). While no additional MSS funding was provided due to legislative fund absorption (Dana Pokir), the Housing and Settlement Agency reallocated resources for data collection on relocation targets in disaster-prone areas.

List of key results:

Improved planning and budgeting

- The 2025 Regional budget policies are aligned with the national fiscal policy across all districts/cities in Maluku.
- The Housing and Settlement Agency allocated IDR 375 million to improve data availability on houses located in disaster-prone homes. This is a significant investment for such data collection, nevertheless there is no allocation for disaster response yet for 2025.
- The Public Works Agency has developed data collection plan of service delivery beneficiaries that is written in Drinking Water Supply System Master Plan (RISPAM). The data is important to be used as basis development of 2025 MSS workplan.
- Improved collaboration between Regional Development Planning Agency (*Bappeda*) and all local government agencies in preparing the Technocratic RPJMD. SKALA's ensured the Technocratic RPJMD document properly accommodates MSS (education, health, public works), Regional Data Governance, regional revenue optimization, civil society participation, and GEDSI mainstreaming.

Increased capacity among government personnel

- 70 (24 M/36 F) government personnel from provinces and districts/cities are trained on MSS implementation, including planning and reporting.
- 70 (38 M/32 F) government personnel from Aru, Maluku Tenggara, and Tual districts are trained on MSS data collection to enable them properly setting the target for MSS planning.
- Regional Development Planning Agency (BAPPEDA) is increasingly involved and functioned as part of the provincial MSS implementation team. It led an evaluation to MSS achievements and preparation for quarterly reporting.
- SKALA help established a community of practice "policy writers" consisted of 28-members from various backgrounds, e.g. policy analysts, CSOs, and academics. Regional Development Planning Agency (BAPPEDA) allocated IDR 200 million to support this COP's activities in 2025 to help ensure informed decision-making process in the government.

Improved MSS reporting compliance

- Maluku Province's overall reporting compliance is increased from 56.90% (Q3) to 97.89% (Q4) in 2024. The average MSS reporting completion rate rose to 98%; while Education, Health, and Public Order sector reached 100% for the first time ever.

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

SKALA Maluku strengthened institutional and policy frameworks for One Data implementation, fostering collaboration within the One Data Forum. As results, essential documents are made available in Maluku (detailed below). These are significant milestones since Maluku One Data Forum began its operations in 2022. In addition, Communication and Information Office committed IDR 100 million in their Budget Implementation Document (Dokumen Pelaksanaan Anggaran/DPA) for forum meetings and oversight in 3 districts/cities.

> *"We appreciate SKALA's support. Maluku began implementing One Data since 2022, but progress has been slow and requires further strengthening. Today's efforts are positive steps for sectoral statistics management in Maluku, especially as they nurture collaboration between Regional Development Planning Agency, Communication and Information Office, Statistics Indonesia Office, and local government agencies," said Agusthina, Statistics Indonesia Office Maluku Province.*

List of key results:

Stronger coordination among One Data Forum members resulted key regulatory and policy One Data governance, including:

- Final draft of One Data Action Plan is aligned with One Data Home Affairs Government (*SDPDN*), the MoHA Regulation.
- Draft of Standard Operational Procedure (SOP) to implement One Data policy, including agreed timeline to apply data cycle, from planning, collecting, quality assuring, and data sharing.
- The design of Maluku's Portal Data is drafted to revitalizing the existing dysfunctional portal.

- Governor's Decree for 2024 data list (consists of 1,470 data) is issued to ensure each data producer is being accountable for the data they responsible to provide. This is a significant progress as in 2023, only 280 data items were identified and without formal decree. Moreover, 21 local government agencies submitted 63 metadata records to Statistics Indonesia Platform, previously, none of these local government agencies did so. This metadata is essential to ensure data quality across local government agencies.

> *"SKALA has provided significant support for One Data Maluku's. Now, we meet more frequently and have more substantive discussions. Before SKALA, we might have met only once a year, and even then, it was mainly for Evaluation of Sectoral Statistics Implementation (EPSS) matters. Now, in less than a year, we have already met more than five times for discussions," said Ilham la Tho, Head of Diskominfo Division.*

Enhanced capacity among members of Provincial One Data Forum:

- Four personnel (2 M/2 F) from Regional Development and Planning Agency and Communication and Informatics Office (*Diskominfo*) are trained as facilitators to train the use of *e-Walidata* and Regional Government Information System (SIPD) Planning for planning process.
- As result of training and technical assistance to government personnel, more data are pooled in the *e-Walidata*. The data availability is increased from 0% to 48% for 2019-2023.
- A team has been established and has a work plan to develop a business plan for Maluku- The Maluku Provincial Communication and Information Office allocated IDR 100 million in their annual budget for forum activities and coordination, guidance, and supervision (*Korbinwa*s) in three districts/cities.
- The Maluku Provincial Communication and Information Office allocated IDR 100 million to support forum activities and monitoring visit to three districts/cities.

Improved access and use of REGSOSEK Data

- Maluku Province and 10 local government agencies have access to REGSOSEK data, including by-name-by-address data. Permanent access to by-name-by-address data secured by five districts/cities while one district has temporary access.
- SKALA provided training to 19 (13 M/6 F) trainers for REGSOSEK-SEPAKAT, and 8 of them have s successfully delivered training to 39 (25 M/14 F) government staffs in five districts/cities. This training enabled them to use REGSOSEK data to inform their Regional Planning Documents, MSS Action Plans and targeting process, Gender Profiles, and Regional Poverty Reduction Plans. Some local government agencies and district/city governments have begun using REGSOSEK analysis, though its use for MSS targeting improvements remains limited in Provincial Housing and Settlement Agency and The Public Works Agency.
- Twenty-nine participants from five districts/cities were encouraged to complete the LMS SEPAKAT as a prerequisite for further technical REGSOSEK training.

"SKALA has provided significant support for One Data Maluku's. Now, we meet more frequently and have more substantive discussions. Before SKALA, we might have met only once a year, and even then, it was mainly for Evaluation of Sectoral Statistics Implementation (EPSS) matters. Now, in less than a year, we have already met more than five times for discussions," said Ilham la Tho, Head of Diskominfo Division.

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

SKALA facilitated collaboration between CSO and local governments, addressing mutual distrust. CSO viewed the government as non-participatory, while the government saw CSO as overly critical. To bridge this gap, SKALA created dialogue platforms and joint activities, including organizations of persons with disabilities (*OPDIS*) and local governments. This collaboration led to key achievements, including the enactment of Maluku's Regional Regulation on Gender Mainstreaming (PUG) and the development of Regional Action Plan for Disabilities. Both CSO and the government recognized this as a milestone due to its inclusive drafting process.

These efforts fostered trust between CSO network and government. CSO network members now better understand how to engage with authorities. For example, disability organizations with hearing impairment community are facilitated better to interact with government officials.

Government engagement with CSO network has deepened their understanding on GEDSI issues. During an MSS evaluation, *Bappeda* officials emphasized that support for persons with disabilities must go beyond provision of assistive devices, for example: include economic rights, employment access, and political participation.

The testimony related to collaboration between CSO and government:

"After working with the disability community on the disability action plan, we realized support must extend beyond assistive devices. Ensuring economic rights, job opportunities, and political participation is essential," said Alan Far-Far, Bappeda Maluku Province.

"The involvement of civil society organizations in regional regulations facilitation serve as a strong example meaningful participation, ensuring policies reflect community needs. I highly appreciate this collaboration," -- Sukaca, Director of Regional Legal Products, Ministry of Home Affairs.

"These discussions have helped us understand that the government follows specific terminologies (nomenclatures) as references. We can't simply make demands without knowing the right terminology and which agency to approach," said Ella from Walang Perempuan at the Gender Responsive Planning and Budgeting (PPRG) Workshop in Maluku.

List of key results:

Improved Policies and Regulations to ensure GEDSI Mainstreaming:

- Regional Regulation 7/2024 on Gender Mainstreaming has been ratified.
- A governor decree is issued to assign a team to develop Regional Action Plan for Persons with Disabilities. This team is represented by 8 local government officials and 7 Disability Organizations representatives. Collaboratively they are drafting the RAD PD and aligned it with MSS needs and indicators.

Government personnels gained better understanding toward gender mainstreaming and gender responsive planning and budgeting.

- Provincial Women's Empowerment and Child Protection Office (*DP3A*) allocated IDR 200 million in their Budget Implementation Document (DPA) for the 2025 Gender Mainstreaming Working-Group (*POKJA PUG*) budget following the first PUG driver meeting in two years, facilitated by SKALA after the enactment of Regional Regulation of Gender Mainstreaming.
- Thirty-nine civil servants (12 M/27 F) from 15 local government agencies in Maluku Province and Ambon City are trained on Gender Responsive Planning and Budgeting (*PPRG*). Post-training assessments showed an increase in participants' understanding. As results, two trained actors from provincial government agencies provided PPRG training for two districts/cities.
- Nine local government agencies have revised 14 of their existing workplan incorporating gender analysis and Gender Action Budget (GAB) into sub-activities.

CSO Networks (JMS) have stronger capacity to advocate for regional policy and planning processes

- Twenty CSOs (including OPDIS) gained strengthened capacity in policy advocacy, policy paper development, and issue analysis. For example, in using GEDSI framework (Access, Participation, Control, and Benefit).

> *"When drafting the RAD PD, SKALA introduced us to APKM, showing us how to analyze issues systematically. As OPDIS, we previously raised concerns based on immediate needs without understanding the root causes. Now, our proposals are more structured," said Yohanna, Chair of Pertuni Maluku.*

Lesson Learned

<u>Good fit practices</u>

- Involvement of CSO and OPDIS in SKALA activities—particularly in drafting the PUG Regional Regulation and RAD PD—has been highly valuable. It not only benefited local governments but also provided CSO with essential knowledge and networks for their advocacy work.
- Cross-sector collaboration among local government agencies improved, with *Bappeda* involving multiple divisions in the 2024 data inventory, a shift from previous years when only one division and *Diskominfo* handled the process.

Challenges and solutions

- Consistency in MSS implementation from planning to budgeting remains a challenge. This condition prevents various planned activities from receiving budget allocations when the Budget Implementation Document (DPA) is established. SKALA Maluku will collaborate with the Governance Bureau and Bappeda to integrate MSS targets and the Action Plan into the 2025-2029 RPJMD and 2026 local government agencies's annual work plans.
- Alignment one data cycles with planning cycles remains challenge. This alignment is important to ensure evidence-based policy. SKALA will support this through One Data SOPs, Action Plan, and data cycles in collaboration with *Bappeda* and *Diskominfo*.
- Limited capacity of Regional Revenue Management Agency (*Bappenda*) on dissemination of tax revenue sharing regulations to public. The limitation will affect in low tax revenue, as the public is not yet informed about the changes in revenue sharing. SKALA will work to address this by strengthening the capacity of the province and districts/cities in implementing the clauses in the cooperation agreement (PKS).
- Fiscal and geographic constraints limit Maluku's budget for MSS, One Data, and GEDSI programs. On the other hand, leadership commitment to MSS and One Data remains insufficient. For instance, the 2025 budget lacks funding for disability and homeless shelters and disaster-affected housing relocation. SKALA will engage the new regional head, regional government budget team (TAPD), and local government agency leaders to address this.
- Limited human resources in local governments, particularly the absence of functional statisticians in the Statistics Division of *Diskominfo* and across all local government agencies, hinder data collection that complies with One Data Regulation standards. To address this, SKALA has recommended adding a clause in the One Data Action Plan to establish the position of statistician (*Jabfung Statistisi*) in all local government agencies. Additionally, SKALA has engaged the Regional Organization and Governance Bureau (*Biro Ortala*) in discussions on the One Data Action Plan to ensure this issue is addressed in higher-level provincial meetings

Stop doing

- Based on this semester's lessons, SKALA Maluku will shift to smaller, more focused technical meetings, as large-scale training poses challenges in outcome control and follow-up.

Next Semester Priorities

MSS, Planning and Budgeting:

1. Finalizing One Data Regional Action Plans and Regional Action Plan for Disability and accommodating this plan into the upcoming *RPJMD* and *RKPD*.
2. Promoting data-driven MSS planning using various sources of data (including REGSOSEK) for 2026.
3. Strengthening MSS team collaboration, with greater Inspectorate and Regional Financial and Asset Management Agency (*BPKAD*) involvement.
4. Conduct a study on locally generated revenue (*PAD*) to optimize tax collection and identify new potential revenue sources.

Data and analysis:

5. Strengthening *Bappeda* and *Diskominfo* coordination for timely data cycle execution.
6. Completing SOPs and guidelines for One Data and revitalizing the Maluku One Data Portal.
7. Facilitate the finalization of business processes and the strategic roadmap for the Electronic-Based Government System (SPBE).

Gender, Disability, and Social Inclusion:

8. Ensuring meaningful and inclusive *Musrenbang* implementation by enhancing broader CSOs involvement, including representatives from various disability organisations. Prior to *Musrenbang*, SKALA and CSOs will clustering proposals based on the priority directions in the RPJMD technocratic and the local government agencies with relevant activities. This aims to ensure CSOs provide more strategic and impactful discussion in *Musrenbang*.
9. Enhancing civil society capacity in data analysis and advocacy.

NUSA TENGGARA BARAT (NTB)

Context

The recent governor election has significantly affected SKALA Program implementation in Nusa Tenggara Barat (NTB). During the campaign, SKALA kept its activities low profile and slowed down its implementation due to competing priorities in the goverment. It is fortunate that the elected governor and vice governor are familiar with DFAT programs, including KOMPAK and SKALA program. SKALA team in NTB has analyzed the new provincial government vision and mission and start communicating with Governor' transition team to seek how SKALA will effectively support the government agenda and priorities.

The *regional budget team* (TAPD) revealed that the 2025 planning and budgeting process were heavily influenced by new policies from central government, especially by fiscal transfer earmarking for health, education, and infrastructure.

> *"Regional budget team needs reconsider new budget formulation or re-mapping all budget tagging for all activities and sub-activities affected by those earmarking policies. This process helps us to ensure the budgeting comply with the policies and fulfill mandatory spending in basic service delivery," Regional Financial and Asset Management Agency (BPKAD) NTB Province, November 2024.*

Effectiveness

Implementing Gender Equality, Disability, and Social Inclusion (GEDSI) strategies and adhering to GEDSI principles. SKALA NTB consistently integrates GEDSI strategies across all its activities. In collaboration with government and or civil society organization (CSO) networks, SKALA team ensures inclusivity through accessible venues, disability-friendly facilities, and wheelchair access. SKALA consistently provides sign language interpreters in the events involving hearing-impaired participants. SKALA team encourages women and people with disabilities (PwD) to share their views, insights, and reccomendations during the discussion and decision-making in the events. Feedback surveys to participants with disabilities proved that SKALA events are accessible to individuals with diverse disabilities, including visual, physical, and hearing impairments. SKALA led by example through its commitment to fostering an inclusive and participatory environment for all stakeholders.

Enhancing synergies across program themes, among Government Working Units, and with other development partners. Collaboration across public financial management (PFM), data, minimum service standard (MSS) and GEDSI are stronger over time. For example: the trained REGSOSEK[84] account managers in NTB provided GEDSI analysis to CSOs network and assisted them to use those data. On the other hand, some Organization of People with Disability provided recommendations to help the NTB One Data Portal be more accessible for people with seeing and hearing impairments. The 'NTB One Data Portal 2.0' now enhanced accessibility overlays features, including language selection, content adjustments (e.g., font size, title and link highlighting, dyslexia-friendly font, letter spacing, line height, and font weight), color adjustments (e.g.,

[84] REGSOSEK (Socio-economic Registration) is a social welfare database that is part of the Social Protection System Reform to improve community well-being, launched by the Ministry of National Development Planning/Bappenas. Regsosek collects data on the entire population of Indonesia, including profiles, social and economic conditions, and their level of welfare.

contrast, saturation, and monochrome), and additional tools (e.g., reading guide, animation pause, and enlarged cursor).

> *"In my opinion, the NTB Satu Data portal is very good and easy to access for us people with disabilities, I really appreciate it. If rated from 1 to 10, the value for NTB Satu Data is 8. There is not much homework for the development of this NTB Satu Data because it is quite easy to access for blind people," Testimony of AAY , a blind government employee who uses the NTB One Data Portal 2.0.*

SKALA works related to data and analytics, especially on REGSOSEK, help increase data availability for MSS planning. For example, the Housing and Settlement Agency (Dinas Perkim) and the Health Office (Dinas Kesehatan) use spatial data from the SEPAKAT[85] application to identify houses in disaster prone areas. GEDSI works in advocating Regional Regulation on tax and levy has resulted tax reduction or exemption for modified vehicles owned by PwD.

SKALA strengthened collaboration between provincial MSS implementation team and provincial inspector/auditor to develop monitoring and evaluation instruments for district/city level. This collaboration is strategic to ensure proper oversight of basic service delivery at all levels. Finally, collaboration between Regional Development Planning Agency (*Bappeda*), Statistics Indonesia Office (BPS), Communication and Informatics Office (*Diskominfo*), and sectoral working unit (as data producer) also improved in implementing regional data governance. In addition, SKALA is nurturing collaboration with other development program and partners. In this semester, SKALA invited one of INKLUSI Program's partner to facilitate workshop on gender responsive planning and budgeting.

> *"I feel that we (local government and institutions) have been facilitated to collaborate. Without SKALA, we would have operated in silo. So, I saw SKALA's added value in facilitating cross-sectoral collaboration in regional data governance," Statistics Indonesia Office Staff, a participant of Data Governance Learning Workshop-NTB, December 2024.*

Effectively and sustainably enhancing government and local partners capacity. SKALA strengthens government and local partners capacities through various strategies. First, technical assistance which is delivered with small-group learning methods and consultation help desk to allow intensive coaching and knowledge transfer. Second, mobilized trained participants to become resource person, for example: trained provincial REGSOSEK team facilitated activities related to increase REGSOSEK data use. This team has gained recognition across government working units and has been frequently invitated to support sectoral date related events.

[85] SEPAKAT (Integrated REGSOSEK-Based Development Planning System) is a web-based application that provides macro and micro data analysis to support evidence-based planning and budgeting. Developed by Ministry of National Development Planning/Bappenas, this application helps local governments obtain and analyze REGSOSEK data to prepare data-driven planning.

"The mentoring format (by SKALA) prioritizes discussions to achieve specific outputs, and indeed, there are tangible results. We (government working unit) leave the event with clear outputs, though we still need to follow-up some tasks, but we saw clear and tangible outputs," Statistics Indonesia Office staff, a participant of Data Governance Learning Workshop-NTB, December 2024.

"SKALA maintains relationships and upgrading our skillset by providing us opportunities—some become speakers, moderators, facilitators. This increase our experiences and skills," District Health Office Staff, a Participant of Data Governance Learning Workshop-NTB, December 2024.

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

During the reporting period, SKALA NTB focused on supporting policy improvements, ensuring inclusive tax regulations, and aligning regional planning documents with national policies. SKALA also supported better budget allocations.

List of key results:

Enhancing Fiscal Policies and Human Resource Development

- A Memorandum of Understanding (MoU) and cooperation agreement have been signed between province and district/city government to implement vehicle tax and levy for vehicle transfer. SKALA successfully advocated Regional Revenue Agency (*Bappenda*) to stipulated human resource capacity building within the cooperation agreement.
- Following SKALA's recommendations, 5 districts/cities have budgeted for human resource capacity building: Mataram City (IDR 150 million), West Lombok (IDR 16 million), Central Lombok (IDR 50 million), West Sumbawa (IDR 210 million), and Bima City (IDR 100 million).

Advancing Inclusive Policies and Data-Driven Budgeting

- Tax and levy reduction for people with disabilty (PwD) has been regulated and is being implemented. Few show cases, three PwD applicants have received vehicle tax exemption, with a total IDR 2,039,772.
- SKALA support in determining standardized unit cost has resulted a working paper which is used for 2025 sectoral MSS budgeting process.
- SKALA facilitated training for regional budgeting team (TAPD) (99 M/55 F) to enhance their skills in evaluating and ensuring MSS are accommodated in the regional budget and aligns with the recent earmarking policies.
- Regional budget policy has been aligned with national fiscal policy to ensure compliance with mandatory spending policy from central government.
- Improved MSS targeting data submission for 2024 by Education Office and Publik housing office using REGSOSEK data. Better use of data (i.e., REGSOSEK data) in the MSS targeting increased budget allocation for 2025, for example:
  - Provincial Health Office: budget increased from IDR 1,68 billion to IDR 8,10 billion; accommodating the needs of MSS for people reside at disaster-prone areas.
  - Provincial Public Works Office: budget increased from IDR 3,41 billion to IDR 19,9 billion for water and sanitation facilities.

- Provincial Public Housing and Settlements Office: Budget increased from IDR 1,60 billion to IDR 5 billion.
- Provincial Public Works Office (*Satpol PP*): Budget increased from IDR 317 million to IDR 1,57 billion for MSS fulfillment, including IDR 1,12 billion for facility procurement and maintenance.

Strengthening Development Planning and Alignment

- NTB Long-Term Regional Development Plan (*RPJPD*) has been received by MoHA. The province and the district/city government have agreed to align their RPJPD by accommodating 45 regional development performance metrics, data governance, and MSS.
- SKALA capacitated 25 planners at *Bappeda* (10 M/15 F) and delivered Strategic Plan training to 64 ASN (38 M/26 F) from all government working units to help them develop Medium-Term Regional Development Plan (RPJMD) based on the RPJPD.

Availability, management and use of data in to enhance evidence-based planning processes (IO 5.9)

Development of Regulatory Frameworks:

- Draft of Governor's Regulation on NTB Province's One Data Indonesia Action Plan is completed.

Enhancement of Data Management and Coordination:

- A significant increase in the regional data list, where 48 local government working units collaborated with *Bappeda* and *Diskominfo* and agreed on 1,380 regional data lists (compare to previous year where only 608 data were registered).
- One Data Forum has become a more intensive platform to coordinate regional data. In 2024, NTB One Data Forum conducted three meetings which funded by *Bappeda* (IDR 19,6 million) and *Diskominfo* (IDR 35 million). This budget was not available in 2023.
- NTB Satu Data Portal 2.0 has been officially released by the *Diskominfo*, incorporating SKALA-recommended features for disabilities: MSS data, data visualization, and accessibility overlay.
- Three out of 10 districts (West Lombok, North Lombok, and East Lombok) have access to REGSOSEK data, while the remaining 7 districts/cities are waiting for access approval by *Bappenas*.

Capacity Building and Training Initiatives:

- SKALA trained 24 (14 M/10 F) REGSOSEK Trainers of which eight (4 M/4 F) of them are actively involved as resource persons and facilitators in SKALA activities and OPD-led initiatives.
- SKALA trained 32 participants (18 M/14 F) in province and 45 participants (23 M/22 F) in North Lombok District to use REGSOSEK data. SKALA also trained 7 CSOs to use REGSOSEK data, specifically to analysis the needs for vulnerable people. In addition, SKALA trained 10 participants by using online training methods, e.g., LMS SEPAKAT EDU[86].

[86] LMS SEPAKAT EDU is a web-based self-learning platform designed to support the expanded utilization of REGSOSEK.

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

Improved GEDSI planning:

- The draft of regional action plan for people with disabilities has been integrated into the government working unit work plan and aligned with the Technocratic *RPJMD*.
- Gender-Responsive Planning and Budgeting training is delivered to 74 participants (27 M/47 F) from 47 government working units.
- All 49 provincial government working units have completed Gender-Responsive Planning and Budgeting documents, including Strategic Planning, official appointment of Focal Point, Gender Analysis Pathway (GAP) document, Gender Budget Statement (GBS) document, and Terms of Reference (TOR).

Capacity Building for CSO:

- Seven CSOs were trained to access and analyze REGSOSEK.
- CSOs Network's trust in government data increased when they have observed extensive and complete data presented during the training; 6 out of 7 surveyed training participants from CSOs believed REGSOSEK data is better than other existing data, while 1 out of 7 considered REGSOSEK is highly accurate and reliable.

Lesson learned

Good fit practices: The formulation of Perkada 23/2024 on PDRD serves as a best practice in demonstrating a regulations directly benefitted most vulnerable people, for example PwD. It highlights that policies accommodating vulnerable groups can be effectively developed with adequate government capacity, awareness, and continuous dialogue between policymakers and beneficiaries. This participatory approach enhances policy quality while strengthening accountability and regulatory legitimacy.

Challenges and solutions: The implementation of the Motor Vehicle Tax incentives policy for modified vehicles used by people with disabilities faces several challenges, primarily due to administrative barriers such as incomplete vehicle documentation and tax arrears. Many PwD have incomplete vehicle documentation, such as missing vehicle registration certificates (STNK), vehicle ownership documents (*BPKB*), or outstanding tax arrears, which hinder the tax incentives application process. To address this, SKALA has intensified outreach to CSO networks to enhance awareness of eligibility requirements. Meanwhile the government build the capacity of tax officer to enhance their understanding and capabilities to deliver service to PwD.

Next semester priorities

MSS, Planning and Budgeting:

1. Key priority: to align the SKALA program with the governor's latest vision, purpose, and RPJMD.

Public Finance Management:

2. Evaluate tax revenue (*Opsen*) fund use and formulate a roadmap for increasing regional revenue (PAD), leveraging Public Expenditure and Revenue Analysis (PERA) insights.
3. Develop communication media to disseminate the NTB Provincial Regulation 010/2025 on vehicle incentives for special vehicles used by PwD.

Data and analysis:

4. Finalize NTB Regional One Data Action Plan, aligning with government policies and One Data Home Affairs Government (SDPDN).
5. Monitor Governor's Decree for the 2025 regional data list and support local government agency capacity-building.
6. Finalize NTB village information system Roadmap revision, establish teams, and foster collaboration between districts and local partners.
7. Enhancing *E-Walidata*[87] integration within the SIPD[88] system by improving local government agency capacity and streamlining data processes.
8. Strengthen REGSOSEK data use through capacity-building for district and municipal data managers.

Gender, Disability, and Social Inclusion:

9. Conduct thematic *Musrenbang*[89] on women, PwD, and the elderly, for its institutionalization in the future.
10. Review gender action plan 2018-2023 implementation to develop the new gender action plan.

[87] E-Walidata is an application used for managing regional development planning data, developed by the Data and Information Technology Center (Pusdatin) of the Ministry of Home Affairs. It includes four main modules: regional sectoral statistics, regional development planning data, regional development planning, and analysis and profiles of regional development. The purpose of E-Walidata is to ensure valid data and information as the foundation for quality development planning

[88] SIPD (Regional Government Information System) is an application developed by the Ministry of Home Affairs that integrates regional government data into a single digital platform.

[89] Thematic/Inclusive Musrenbang is a development planning deliberation that addresses various GEDSI issues and needs, involving vulnerable groups such as persons with disabilities, women, elderly, indigenous communities, and others.

NUSA TENGGARA TIMUR (NTT)

Context

NTT Province has a new appointed Acting Governor of NTT in September 2024 and some changes of officials in the Province and District levels. Nevertheless, it has no significant effect on SKALA program implementation. SKALA, DFAT, and national government partners (MoHA, MoF, Ministry of National Development Planning/Bappenas) jointly introduced the program to the new Acting Governor in October 2024.

SKALA and the provincial government developed guideline and regulations on Gender, Disability, and Social Inclusion (GEDSI), data governance, regional tax and rely. SKALA capacitated provincial government staff to implement those regulations. In December 2024, MoHA issued Circular Letter instructing Governors to provide tax exemption or reductions for vehicle and vehicle transfer fee. While this tax exemption policy will potentially benefited people with disabilities, the Regional Revenue Agency (Bappenda) revealed that it however will reduce regional revenue approximately IDR 160 billion in 2025.

Effectiveness

Implementing Gender Equality, Disability, and Social Inclusion (GEDSI) strategies and adhering to GEDSI principles. Fourteen civil society organization (CSOs) focused on elderly, women, and disability participated in drafting the Provincial Action Plan on Aging and the Inclusive Development Planning Meeting (Inclusive *Musrenbang*). Their technical inputs, such as ensuring accessible venues and sign language interpreters, were incorporated into the draft plan. Moreover, in all events, SKALA ensures that venues are accessible for all groups.

SKALA partnered with the Social Service Agency at both provincial and district levels to provide data for social assistance in 22 districts, using the Regional Incentive Fund. This data, derived from integrating REGSOSEK, Integrated Social Welfare Data (DTKS)[90], and Targeted Data for Accelerating the Elimination of Extreme Poverty (P3KE)[91], focused on vulnerable groups such as the elderly, disabled, and women from the lowest income deciles. As a result, 24,560 people benefited from this initiative.

> *"This is our initiative. This is a new thing. We identified the groups—elderly, disabled, and vulnerable women—who were most suitable to receive aid through regional fiscal incentives," said Boni, Social Office Secretary.*

Enhancing synergies across program themes, among Government Working Units, and with other development partners. SKALA and local government have strengthened synergies through role-sharing and budget allocations to achieve common goals. Eight district governments in Sumba and Timor Clusters

[90] DTKS (Integrated Social Welfare Data) provides information on the socioeconomic and demographic status of 40 percent of Indonesia's population, managed by the Social Welfare Data and Information Technology Center of the Ministry of Social Affairs. DTKS is not intended as poverty data for a specific area; rather, it illustrates the distribution of welfare levels, starting from the lowest.

[91] P3KE (Targeting for Accelerated Eradication of Extreme Poverty) is a dataset on households and their family members, compiled based on updates to the Indonesian Family Database conducted through the 2021 Family Data Collection by the National Population and Family Planning Board (PK-BKKBN 2021). P3KE is managed by the National Team for Accelerated Poverty Eradication (TNP2K) and is used as the official reference for combating extreme poverty.

allocated funds for their staffs' participation in coordination, guidance, and supervision (*Korbinwas*), while representatives from 22 District took part in the dissemination and signing of Tax Surcharge Cooperation Agreement at the provincial level. Moreover, Sumba Barat Daya allocated IDR 52 million for MSS *Korbinwas* and IDR 25 million for the REGSOSEK workshop from its Local Government Budget (APBD).

SKALA also ensures alignment between local and national regulations by coordinating with the MoHA, MoF, and *Bappenas*. This includes supporting the development of regional regulation such as SOPs and technical guideline of NTT Satu Data and Regional Tax and Levy.

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

In this semester, SKALA supports better public fiscal management by strengthening MSS implementation, improving regional tax systems, and building government capacity. To assist the provision of inclusive basic service, SKALA collaborated with Provincial MSS Implementation team to boost achievement and quality of MSS through *Korbinwas* in Timor and Sumba Cluster.

- 132 civil servants (72 M/60 F) from 16 districts received training from the Provincial MSS Implementation Team through *Korbinwas* on using the E-SPM application, understanding the MSS indicators, data collection processes, MSS costing, and developing the Provincial MSS Action Plan.
- As results of *Korbinwas*, 9 districts developed MSS action plans, and 13 districts drafted MSS action plans, and all uploaded in E-SPM application.
- Significant changes in MSS achievement during the third and fourth quarters, particularly for districts classified as "black status" in the second quarter.
- No districts remained in "black status", with the lowest category now at "*Tuntas Pratama*". However, data availability remains an issue, influenced by local government knowledge of MSS indicators.

> *"With this support, we in Southwest Sumba have seen an increase in our MSS percentage. Previously, we were at the lowest level, but now, if I am not mistaken, we have reached 89.63%," said Novi, Head of Cooperation & Autonomy Subdivision, Southwest Sumba.*

To enhance regional tax management, SKALA provided support in regulatory development, capacity building, and dissemination across 22 districts. This initiative aimed to strengthen local revenue collection and ensure smooth policy implementation.

- Governor regulation 53/2024 on vehicle tax and vehicle transfer fee revenue sharing collection is ratified.
- Governor regulation 46/2024 on vehicle tax reduction and administrative sanctions exemption is ratified.
- SKALA has provided technical inputs to the local government related to vehicle tax and vehicle transfer fee revenue sharing during several informal meetings. SKALA's technical inputs were considered and incorporated into the main body of the regulations by the local government.
- All districts signed the cooperation agreement to optimize tax collection (vehicle tax, vehicle transfer fee, and non-metallic minerals and rocks tax).
- Local Government is well prepared to implement the regulations regarding taxes and levies in 2025. Systems are set up, for example with NTT Bank, and human resources are organized. Disseminations of regulations were conducted to inform society regarding the arrangement. One notable result is a 25% increase in PKB revenue in early 2025 compared to the same period in 2024.

"We conducted outreach on social media and placed advertisements in 'Pos Kupang'. We socialized the changes and explained to the public about the tax revenue sharing. People recently realized that the tax revenue sharing is an additional levy for the districts, not the province. We also had a meeting with dealerships," according to Ronald, BAPPENDA.

In coordination with National Government, SKALA keeps supporting the capacity building of the government, especially on regional budgeting:

- 76 participants (41 M/35 F) attended workshop on regional budget policy (KUA-PPAS) and national fiscal policy (KEM PPKF).
- Technical guidance on the Planning for Mandatory Spending on Public Service Infrastructure was provided to 41 participants (29 M/12 F) from the province and 4 districts.

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

SKALA supported data governance in NTT through collaboration with Communication and Informatics Office, Statistics Indonesia, and One Data Forum. Key documents such as such standard operating procedures, technical guidelines, metadata, list data, and provincial action plans on data were produced, while advocacy is underway for the ratification of Governor Regulation, along with the development of SASANDO NTT One Data Portal. SKALA and NTT Government also optimized the utilization of data in the regional planning process:

- In 2024, REGSOSEK data was used by several departments, including Social Service, Agriculture, Public Works and Housing, and Ume Daya Nusantara NGO for disabled elderly intervention.
- The Social Service Department integrated REGSOSEK, P3KE, and DTKS data for assistance aid distribution, resulting in 24,560 eligible beneficiaries.
- SKALA and the Social Service Department issued regulations through the Governor's Decree to support data integration, with data verified by local leaders in villages and the sub-districts.

"In Soe, there are currently 21 beneficiaries. Some of them are new recipients who have never received aid before. It is no surprise that when we distributed the aid, many expressed their gratitude because they finally received one. There are no more social conflicts due to jealousy as there were in the past," said Grace, the Head of Soe Sub District.

In line with the Province, the District Government has committed to utilizing data. Four districts (Sumba Barat Daya, Sikka, Sumba Timur, and Ngada) sought SKALA support on REGSOSEK, resulting:

- Sumba Barat Daya spent IDR 52 million to train 60 participants (46 M/14 F) to use REGSOSEK.
- SKALA introduced SEPAKAT through LMS SEPAKAT EDU, resulting 97 people (68 M/29 F) from 8 districts gaining knowledge on SEPAKAT through SEPAKAT EDU's website.
- Three districts have full access to REGSOSEK, and 3 Districts have temporary access.

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

SKALA supports local governments and CSOs in strengthening inclusive planning through policy development and capacity building for gender-responsive budgeting. SKALA also promoted the participation of vulnerable groups, including people with disabilities to voice their needs and recommendations to the government.

- 40 Regional Government Budget Team staffs (13 M/27 F) trained on gender-responsive budgeting for 2026, including developing gender budget statements and gender analysis pathways.
- Regulations on elderly and Inclusive *Musrenbang* are drafted through SKALA's collaboration with local government and CSOs.
- A total of 35 elderly (23 M/12 F) participated in the development of Provincial Action Plan of Elderly.
- Five people with disabilities (3 M, 2 F) participated in the development of Inclusive *Musrenbang* technical guidance and regulation.

This process strengthened the capability of vulnerable groups in the planning processes. The government also recognizes that CSO involvement enriches policymaking and serve for mutual learning between the government and CSOs.

> *"We realized elderly issues involve multiple agencies, not just social departments," said Yohanis, PWRI-NTT NGO.*
>
> *"Inclusive Musrenbang has a very impactful effect on us. It is something new, and perhaps a dream for all of us, people with disabilities," said Desi, PWD, PERSANI NGO.*
>
> *"Collaboration is essential to succeed. We do not have all the knowledge, but CSO friends have valuable knowledge for the government. We have a lot of knowledge on paper, but facilitation techniques are more in the hands of CSOs," Said Frits Lake, BAPPERIDA.*

Lesson Learned

<u>Good fit practices</u>

- The *Korbinwas* method, led by the Provincial MSS Implementation Team with SKALA's support, effectively improved MSS achievement in districts, especially in the 3rd and 4th quarter. District MSS managers have more confidence toward the provincial team's expertise in understanding indicators, data collection, and system inputs.
- SKALA enhanced the participation of vulnerable groups and CSOs in regional policymaking, particularly in Regulations on Ageing and Inclusive *Musrenbang*. Their role as facilitators and resource person enriched the process and strengthened their confidence and improved collaboration with the government. The government acknowledges their involvement and valuable inputs in refining regulation for the vulnerable groups.
- Regular small-group discussions with Statistics Indonesia, Communication and Information Office, and *Bapperida* improved problem-solving and policy implementation through detailed and adaptive approach.
- The integration of REGSOSEK, DTKS and P3KE, supported by SKALA, helped local government and *Bappenas* obtain accurate social assistance data. Verification and validation involved sub-district and village leader in five districts and was later replicated in 22 District.

Here is the testimony related to the good practices:

> *"They understand very well. They helped us understand on data entry, how to input data indicators in application, data collection methods, calculating needs, and preparing plans," according to Novi, Sub-Head of Government Affairs, Southwest Sumba District.*
>
> *"It became an exceptional feeling for me. At first, I was nervous, we had the government staff along with us" said Desi, PWD, PERSANI.*
>
> *"Their involvement has been very helpful. It means that even they do not fully understand the procedures of regulation making, there is an initiative to make improvements. It is very good that there are ideas for refinement (Governor's Regulation on Inclusive Musrenbang). This is the contribution of many parties," said Frits, BAPPERIDA.*
>
> *"SKALA's approach ensures each stage should be detailed, with mitigation planned in every discussion. For example, for each SOP, we prepared the substances and anticipated potential challenges," said Iver, BAPPERIDA.*

Challenges and solutions

- Limited Fiscal Capacity led in low budget allocations for MSS, data utilization, and GEDSI, prompting cost-sharing with government and partners to ensure activity implementation.
- Variability in MSS team capacity and data availability led to inconsistent MSS achievements, SKALA help addressed this issues through *Korbinwas* in 8 districts.
- Lengthy policy/regulation approval caused delays, mitigated through small, informal discussions and intensive coordination.
- Inconsistent follow-up on the agreed workshop action plan due to varying government commitment levels. SKALA help addressed this through regular monitoring and supervision.
- Limited provincial access to REGSOSEK hindered district and village-level use of REGSOSEK data.
- CSOs limited understanding of planning and budgeting hinder their effective participation. SKALA will develop a module to enhance the capacity of CSOs along with the government.
- Pending National Review of Key Initiatives such as Gender Tagging and MSS Costing delayed implementation. This requires provincial-level adjustments to be approved by national.

Continue doing

- Continue *Korbinwas*, engaging vulnerable groups, and informal and regular reflections for efficiency and effectiveness.
- Continue developing the Inclusive Community Poverty Service System Portal (SIPEKA MANIS) portal to streamline data verification and validation for poor and vulnerable groups

Next semester priorities

MSS, Planning and Budgeting:

1. Provide technical input for RPJMD development, ensuring GEDSI, Data, and MSS policy goals are integrated into the Provincial RPJMD.

2. Conduct *Korbinwas* MSS for the District Flores and Kupang clusters.
3. Provide technical inputs for adjustment of RKPD 2025 and RKPD 2026

Public Finance Management:

4. Assessment design of Local Revenue Potential
5. Capacity building for local government staffs of Provincial Revenue Office regarding Local Taxes and Retribution collection.
6. Provide technical assistance to Local Government regarding the adjustment of Regional Expenditure of local government budget (APBD) in accordance with Presidential Instruction 1/2025 on budget efficiency.

Data and analysis:

7. Advocate for the enactment of NTT's One Data Action Plan through Governor Regulations, Decree on the Data List, and the development of the One Data Portal (*SASANDO*).
8. Conduct an initial assessment through discussion or meetings with the local Government for the development of OPEN-SID (Platform of village information system).
9. Finalize prioritized data and standard data for MSS.

Gender, Disability, and Social Inclusion:

10. Complete the Regional Action Plan document for Elderly Care and secure its approval.
11. Finalize the Government Regulation and technical guidelines for Inclusive *Musrenbang*, and conduct a trial run.
12. Complete the Working Group Decree for Gender-Responsive Planning and Budgeting (PUG) at the provincial level.

KALIMANTAN UTARA (Kaltara)

Context

In Kalimantan Utara, SKALA's work plan for 2024/2025 began during regional elections which brought changes in leadership and the structure of the regional parliament. These shifts have caused delays in some important policies, for example regional regulation on gender equality and disability inclusion must wait for the regional parliament restructuring.

Despite these challenges, SKALA has continued to support the province by collaborating with local agencies. SKALA has strengthened local capacity by enhancing data governance through training sessions for the Regional One Data Forum and compiling sectoral data. Similarly, SKALA's support for improving the implementation of the Minimum Service Standards (MSS) continues through ongoing monitoring and evaluation.

Kalimantan Utara faces budget constraints, with the 2024 regional budget at IDR 3.12 trillion, 69% of which is sourced from national transfers. In response, SKALA is advocating for better planning and optimizing local revenue to sustain basic services. SKALA is also focusing on implementing the new tax revenue-sharing scheme in 2025 to strengthen regional fiscal capacity.

Collaboration with DFAT-supported programs (INOVASI and INKLUSI) has extended beyond program delivery to regional policy development, such as the Out-of-School Children and Disability Action Plans. SKALA will further enhance collaboration with other initiatives and programs in Kalimantan Utara to jointly develop inclusive and sustainable regional policies to face fiscal challenges and political changes.

Effectiveness

Implementing Gender Equality, Disability, and Social Inclusion (GEDSI) strategies and adhering to GEDSI principles. SKALA's GEDSI strategy focuses on integrating the needs of marginalized groups into regional planning. The government's Inclusive *Musrenbang 'Mentari Kaltara'* forum invites community organizations to join the planning process early, making sure their voices are heard. To ensure the continuity and establishment of similar forums in all districts, SKALA developed technical guidelines to improve the inclusive planning forum across Kalimantan Utara.

Additionally, SKALA promotes CSO Network participation in policy development. CSO Network has played a key role in advancing the Gender Mainstreaming and Disability Rights regulations—now on the 2025 plenary agenda—and is part of the team drafting the Regional Action Plan for People with Disability (PwD).

> *"For a long time, participation opportunities for women and persons with disabilities in public policymaking in Kalimantan Utara have been very limited. Through the Inclusive Musrenbang (Mentari Kaltara), the aspirations of vulnerable groups will continue to be advocated for inclusion in the Regional Medium-Term Development Plan (RPJMD)," said Wahyuni Nuzband, Head of Women Empowerment and Family Planning Office.*

> *"Previously, Kalimantan Utara had never facilitated two-way meetings or involved OPDIS as part of the event organizing committee," said Research and Regional Development Planning Agency/ Bappeda Litbang, Kalimantan Utara Province*

Enhancing synergies across program themes, among Government Working Units, and with other development partners. In Kalimantan Utara, SKALA is uniting government units and development partners to improve essential services and promote inclusivity. SKALA leads this effort by organizing regular meetings, setting clear guidelines, and establishing a data list for 2025 planning—covering key areas like MSS and geospatial information. They have also implemented standard procedures and a data calendar to align data activities with the regional planning cycle.

SKALA has also promoted REGSOSEK1 use through the SEPAKAT2 platform, and a Governor's Circular has further boosted its adoption, particularly by the regional planning and research agency. This data now directs the development of action plans for poverty alleviation, support for out-of-school children, and initiatives for persons with disabilities, as well as shaping the regional medium-term plan.

SKALA's strategy fosters collaboration across themes and local governments in MSS monitoring and evaluation. SKALA, the MSS Secretariat, Bureau of Regional Autonomy, Regional Development Planning, Research, and Innovation Agency, and national agencies conducted monitoring and evaluation for six provincial MSS leading sector and in five districts/cities. Resulting in 2024 data completeness reached 100% (up from 99% in 2023) in *e-SPM*.

On the fiscal side, Kalimantan Utara is integrating Public Finance Management (PFM) with GEDSI initiatives. The government is implementing Tax Revenue Sharing, optimizing local levies, and revising Tax Service Standards, while the *SADAR BENUANTA* initiative—launched in October 2024—provides tax reductions for persons with disabilities.

SKALA has strengthened collaboration with INOVASI and INKLUSI to promote inclusive policies. INOVASI supported the Regional Action Plan for Persons with Disabilities, while INKLUSI, through PEKKA, institutionalized the CSO network and provided Gender-Responsive Budgeting training. SKALA also participated in Climate Change training and contributed to the Out-of-School Children Action Plan, initiated by Regional Development Planning Agency and the Provincial Education Office.

Enhancing government and local partners capacity Effectively and Sustainably. SKALA enhances government and local partner capacity through technical training, advocacy, and regular coordination. For example, the expansion of REGSOSEK training was conducted by 18 trainers from 13 local government agencies to deliver training across three districts.

Group of CSOs are now routinely involved in regional planning and budgeting, providing input on regional tax and retribution service standards and participating in training on planning, infrastructure spending, and Gender-Responsive Planning and Budgeting. This initiative builds CSOs network's capacity to engage in regional development, ensuring they play a strategic role in promoting inclusive and sustainable policies.

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

Enhanced Policy Frameworks and Inclusive Planning:

- The RPJPD 2025-2045 is ratified with Regional Regulation 12/2024; it accommodates MSS and GEDSI as regional program priorities.
- The 2025 annual work plan (*RKPD*) is issued through Governor Regulation 22/2024. It provides a clearer and more detailed programs and activities related to MSS, regional data management, and GEDSI related program.
- The Technocratic *RPJMD* 2025-2029 is now available, featuring 48 technical recommendations on GEDSI. The document also integrated REGSOSEK data into various sections.

Improved Fiscal Policies and Revenue Management:

- Governor Regulation 25/2024 on Regional Tax and Levy was ratified. SKALA contributed technical input via the issues inventory document required for drafting the regulation.
- Decree of Inclusive Tax and Levy Service Standards to ensure accessibility and disability-friendliness. A joint decree by Regional Revenue Agency (*Bapenda*), One-Stop Administration System (*Samsat*), and *PT. Jasa Raharja*.
- Head of *Bapenda* Decree on Tax Collection Mechanisms: This decree regulates taxes on vehicles, vehicle title transfer fees, surface water, and heavy equipment, with SKALA contributing to the drafting of operational guidelines.
- SADAR BENUANTA Innovation Program: Launched to offer tax concessions for PwD.
- The Final Study on Increasing Regional Revenue (*PAD*) identified strategies, including regional asset utilization. It proposes three key strategies: (1) optimizing key sectors (mining, plantations, fisheries, and tourism); (2) leveraging regional assets through improved management and Public-Private Partnerships; and (3) directing regional spending to boost local revenue.

Capacity Building and Strategic Planning

- A capacity building on infrastructure expenditure planning was conducted for 105 participants (58 M/47 F).
- A budget preparation training was held for 57 civil servants (39 M/28 F), resulting in the alignment of regional budget policy (*KUA-PPAS*) and national fiscal policy (*KEM PPKF*) at the provincial and district levels.
- Monitoring and Evaluation of MSS implementation was conducted for provincial and district managers, improving reporting completeness for 3rd quarter of 2024, 100% across all sectors.
- A policy brief coaching session for 35 civil servants resulted in 18 draft policy briefs, establishing a policy analysis community in Kalimantan Utara.

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

SKALA achieved key milestones in data governance, including improved Regional One Data (*Satu Data Daerah*) governance and strengthened Regional One Data Forum (SDD), and identified 2024 Data List to be used in the 2025 planning. The updating of the *SIDARA CANTIK* One Data Portal has begun and is in progress. Detailed results are as follows:

Capacity Building and Institutional Strengthening:

- 66 civil servants (48 M/18 F) were trained to strengthen the Regional One Data Forum.
- 1,961 datasets for 2025 were established by the One Data Forum, including data standardization, metadata structuring, and verification via the Statistics Indonesia Office application.
- The One Data Forum adopted the Data Cycle Standard Operational Procedure (SOP) and Calendar, aligning it with the regional planning cycle.

Data Management and System Development:

- An increased budget (by 49%) from IDR 250 million in 2024 to In the 2025 IDR 372.2 million in 2025 has been allocated under *Bappeda* to support One Data Secretary.
- A five years Regional One Data Action Plan is being drafted in accordance to One Data Home Affairs Government requirements.
- 61 civil servants (38 M/23 F) were trained in *E-Walidata*, and a commitment agreement was made to fulfil the Regional Sectoral Statistical Data, which for the past five years (2019-2023) had previously been at zero.
- Governor issued a circular letter to ensure district allocate resources for village information system in the year of 2025 and 2026.
- One Data Portal in Kalimantan Utara is under upgrading process to allow system integration and better data access for vulnerable groups.

Expansion of Data Training:

REGSOSEK training sessions were facilitated by 18 provincial trainers (8 M/10 F) out of 27 trainers, for:

- Bulungan District technical training for 29 civil servants (13 M/16 F) from 18 local government agencies.
- Malinau District technical training for 28 civil servants (12 M/16 F) from 13 local government agencies and 63 village representatives (36 M/27 F) from 27 village units.

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

Efforts to enhance GEDSI participation continue through the institutionalization of CSOs network and development of regulation GEDSI related:

- CSOs network institutionalized through revitalization of existing PUSPA BENUANTA Forum as a communication platform, with a Communication Forum agreement.
- The Draft Regional Regulation on Gender Mainstreaming is included in the 2025 Regional Regulation Formation Program, awaiting plenary session.
- The Draft Regional Regulation on Disabilities was discussed and approved in the 2024 plenary session with the Kalimantan Utara Provincial and District/City Parliaments.
- Regional Action Plan for Persons with Disabilities was developed using cluster analysis, incorporating Kalimantan Utara's regional characteristics.
- Governor's Letter No. 000.7.2.2/0033/BAPP-LIT/GUB prioritized disability programs for 2025-2029 RPJMD, 2025-2029 Strategic Plans, and the 2026 RKPD, along with the implementation of the 2025 Thematic Inclusive Musrenbang for Disabilities.
- Draft Technical Guidelines for Inclusive Musrenbang '*Mentari Kaltara*' has been developed, outlining implementation principles and mechanisms.
- Agreement for CSO Network institutionalization through 'PUSPA BENUANTA', witnessed by Bappeda, Provincial Social Affairs Office, and Women's Empowerment, Child Protection, Population Control, and Family Planning Office.
- Technical Training on Gender-Responsive Planning and Budgeting for 77 civil servants (43 M/34 F) from 34 local government agencies, preparing the Term of Reference, Gender Analysis Pathway (GAP), and Gender Budget Statement (GAB).

Lesson Learned

Good fit practices

- SKALA learned that strengthening the Regional One Data Forum through active technical discussions and advocacy efforts is crucial for improving data governance.
- SKALA found that while final regulations may take time, it is important to continue planning using interim policies that guide local government agencies. These policies ensure that priority programs are incorporated into regional planning, even if the regulations are still pending.
- SKALA realized that interim policies, such as the Governor's Circular Letter, are effective in maintaining momentum and ensuring priority programs proceed as planned, despite delays in finalizing regulations.
- SKALA also discovered that clear regulatory approaches and technical support, like the Governor's Circular on REGSOSEK Utilization, can accelerate adoption and expansion at the district and city levels.

Challenges and solution

- The Tax concession Innovation Program for Motor Vehicles for Persons with Disabilities faces challenges due to limited public awareness and insufficient data. SKALA is working with the JMS Communication Forum and OPDIS to improve data provision, socialization, and application submission.

Continue/expand doing

- SKALA will continue to encourage and ensure the involvement of various parties, such as local government agencies, CSO networks, universities, and the private sector, especially in the preparation of the disability action plan. If possible, it will also ensure that these parties become part of the coordination team for the formulation of disability regulations established through the Governor's decree.
- CSO Network Kalimantan Utara has entered a new phase, forming a communication forum to gather and submit input to the regional government. Ongoing, trust-building communication among JMS members is vital for a sustainable collaboration model.
- SKALA has tried to introduce a non-formal meeting format to CSO networks and local government agencies, called '*Sarasehan*.' The goal is to strengthen relationships, intensify coordination, and serve as a non-formal forum to gather input before the *Musrenbang*.

Next Semester Priorities

MSS, Planning and Budgeting:

1. Strengthening strategies to improve the capacity of the Provincial MSS Implementation Team for effective coaching and supervision at the district/city level.
2. Enhancing synergy and collaboration among local government agencies, particularly in improving data quality and utilization for planning and MSS reporting.
3. Awaiting the technical design for MSS financing calculations from the central government (MSS costing tool).
4. Adjusting to the latest revisions of the national MSS indicators.

Public Finance Management:

5. Following up on the results of the Kalimantan Utara local revenue Study.
6. Designing capacity-building for province and district/city tax and levy examiners and collectors.

Data and analysis:

7. Implementing policy reforms in the governance of REGSOSEK and One data.
8. Developing system integration between SIDARA CANTIK 2.0 and the SDPDN Hub.

Gender, Disability, and Social Inclusion:

9. Developing Regional Action Plans for PwD and Gender Mainstreaming.
10. Promoting the Regional Inclusive Planning Forum (*Musrenbang 'Mentari Kaltara'*) to district/city.
11. Strengthening and revitalizing the Gender Mainstreaming Working Group.
12. Enhancing the capacity and advocacy efforts of CSO Network in Kalimantan Utara.

TANAH PAPUA

Context

As the November 2024 regional elections approach, the political situations in Tanah Papua have affected SKALA's efforts to support government policies. While coordination with local governments continues, SKALA is taking thoughtful steps to ensure the programs remain neutral and free from political influence.

Budget reallocations and limitations in Papua and Papua Barat have impacted One Data implementation, particularly affecting the center for development data and analysis. Funding for the One Data and village information system portals has been redirected to other priorities; thus, it has limited data updates and availability for long-term and medium-term planning processes. In Papua Barat Daya, staff changes in *Bapperida* have further delayed the implementation of the Social Protection Program for Papua Barat Daya Province (*PAITUA*) program.

Minimum Service Standard (MSS) reporting across provinces in Tanah Papua have been improved following SKALA's training and monitoring supports. However, budget constraints continue to limit coordination, monitoring, and evaluation activities, making it difficult to track and enhance service delivery and its reporting data quality.

Additionally, travel restrictions to Papua and Papua Tengah have hindered SKALA's external experts' ability to provide direct support to local governments. Meanwhile, efforts are ongoing to identify areas for collaboration with USAID funded (KOLABORASI) Program to enhance the effective implementation of special autonomy (*Otsus*) in Tanah Papua.

Effectiveness

Implementing Gender Equality, Disability, and Social Inclusion (GEDSI) strategies and adhering to GEDSI principles. In the SKALA program, integrating GEDSI is a priority throughout all stages, from planning to implementation. This commitment ensures that women are proportionally represented, events' venues are accessible to individuals with disabilities and elderly, and specific needs are accommodated as necessary.

As advised by MoHA, SKALA has not yet engaged intensively with civil society organizations (CSOs) or specific groups across Tanah Papua. SKALA limit its focus to mainstream GEDSI into planning processes and PAITUA implementation in Papua Barat Daya. Despite those limitations working with CSO, SKALA supported disability groups to organize the International Day of People with Disabilities (PwD) event back in December 2024. This was an important opportunity increase local government commitment and active participation of PwD in developing a Regional Action Plan for People with Disabilities.

> *"SKALA has successfully engaged key officials, including the Head of Bappeda, Head of Regional Inspectorate, and Echelon III officers, in discussions on Gender Mainstreaming and its implementation in Papua. This level of commitment had not been observed in a decade prior to 2024, despite the existence of Regulation 67/2011, which designates the Head of Bappeda as the Chair of the Gender Mainstreaming Working Group in the region," Christine, an advisor at the Papua Provincial Office for Women's Empowerment, Child Protection, and Family Planning.*

"SKALA connects us with broader networks, including the government and community institutions. Initially hesitant due to our limitations, with SKALA support, we gained confidence to organize the 2024 International Day of People with Disabilities," Daniel Uyo, Chairman of the Blessing Papua Social Welfare Institute for People with Disabilities.

Enhancing synergies across program themes, among Government Working Units, and with other development partners. This semester, SKALA has strengthened cross-themes collaboration in program planning across Papua, Papua Barat, and Papua Tengah provinces. The Technocratic Medium-Term Regional Development Plan (*RPJMD*) document now includes gender-disaggregated poverty and disability analysis using REGSOSEK data. The document accommodated the expansion plan for village information system namely *SIO Papua* and *SAIK+* to improve data on Indigenous Papuans and to enhance data-driven decision-making in the future.

In Papua Barat, SKALA has facilitated stronger collaboration between Communication and Information Office (*Diskominfo*), Regional Development Planning Agency (*Bappeda*), and Statistics Indonesia Office (*BPS*). These efforts led to two new regulations on the One Data forum and technical guidelines, as well as the development of first-ever regional data list to improve cross-sectoral data management.

Enhancing government and local partners capacity effectively and sustainably. Since the program started in Tanah Papua, SKALA focuses in supporting the Otsus implementtaion. Following the issuance of Ministry of Finance Regulation of Special Autonomy Fund (33/2024), SKALA shared cost with local government to ensure provinces and districts/cities implement it accordingly. Learning from these experiences, SKALA is exploring strategies to sustainably enhance local government capacity to better manage *Otsus* fund. *Bappeda* and SKALA agreed to establish an *Otsus* Coaching Forum who will oversee post training follow-up activities and monitor the implementation of new *Otsus* regulation at provinces and districts/cities.

In addition to *Otsus*, SKALA supported government and produced regulations and standard operational procedures (SOPs) for the PAITUA Program in Papua Barat Daya. SKALA shared lesson learned to improve and capacitate local government in PAITUA program implementation. However, implementation remains challenging due to staffing limitations, capacity gaps, and frequent personnel rotations within local government agencies.

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

Improved MSS Reporting Performance in e-SPM9

SKALA, in collaboration with the Ministry of Home Affairs (MoHA), provided hands on support to local governments in completing their MSS report.

- MSS reporting in Papua, Papua Barat, Papua Barat Daya, and Papua Tengah has significantly increased. The average sectoral reporting compliance in the 3rd and 4th quarter 2024 exceeded 80%, compared to 20%-30% in the earlier quarters. In South and Papua Barat Daya provinces even higher, from 0% to 90%-100% reporting compliance.
- Stronger coordination among local government agencies and MSS Implementation Team provides a more intensive support to MSS leading sector at province and districts.
- 104 (75 M/29 F) government personnel from 6 provinces in Tanah Papua are trained on MSS implementation.

- 19 (13 M/6 F) government personnel of Papua Barat Daya were involved in Monitoring and Evaluation of MSS implementation.
- Papua Tengah took steps to enhance e-SPM governance by increasing the number of e-SPM operators in sectoral local government agencies, addressing the previous issue where only one operator in the Government Bureau handled all data input.
- Papua Barat Province's Regional Secretary played an active and intensive role in ensuring e-SPM reporting compliance, demonstrating a stronger leadership commitment.

Enhancing Integrated Planning to Accommodate Basic Services

SKALA has been working to improve regional development planning by strengthening the capacity of local government agencies to evaluate and create long-term and medium-term development plans. These efforts aim to ensure that planning processes align with national priorities, take critical socio-economic issues into consideration, and accommodate the delivery of essential services.

Strengthening Long-Term Development Planning in Papua Barat Daya

- 20 (19 M/10 F) government personnel from Regional Development Planning Agency (*Bapperida*) are trained to evaluate district/city long-term development plans (*RPJPD*).
- SKALA helped develop tools to evaluate the existing district/city RPJPD and to ensure its alignment with national long term plan. The draft Governor's decree stating that South Sorong and Tambrauw districts have completed the evaluation of their draft of 2025–2045 RPJPD is now available.

Improving Medium-Term Development Plans in Other Provinces

- With SKALA's support, the technocratic *RPJMD* for Papua, Papua Barat, and Papua Tengah is now available and incorporating MSS and GEDSI. It integrates minimum service standards to improve access to essential public services, applies a GEDSI analytical approach to ensure inclusive development—such as accessible educational facilities in compliance with national regulations—utilizes socio-economic data for evidence-based planning on poverty and disability issues, and aligns strategic priorities to accelerate development in Papua.
- 2025-2045 RPJPD of Papua Province has incorporated the analysis of population projections and the identified infrastructure needs for the 2025–2045 period.

Special Autonomy (*Otsus*) Fund Management

SKALA continues to provide capacity-building support on special autonomy across six provinces in Tanah Papua. A total of 309 government personnel (218 M/91 F) received training on Program Planning and Budget (RAP) development, the use of SIKD *Otsus*, and *Otsus* budget allocation.

Managing *Otsus* funds in Tanah Papua remains highly complex tasks, with ongoing challenges in fund absorption and regulatory compliance. While efforts have been made to streamline the budgeting process and improve financial governance, a significant portion of allocated funds remains underutilized. To address these issues, SKALA has been working alongside government agencies to enhance capacity and accountability in *Otsus* fund management. Despite some improvements, further efforts are needed to ensure these funds effectively support priority development programs in the regions.

List of key results on Otsus fund management

- The implementation of the 2024 regulation on managing Special Autonomy funds has faced challenges, but notable progress has been made:
  - 31 districts have submitted their 2024 budget proposals on time.
  - 3 districts have also submitted their 2025 budget proposals as scheduled.
  - Despite this progress, IDR 1.44 trillion in unutilized funds from 2023 remains across 6 provinces and 44 districts/cities, highlighting the need for more effective fund management.
- 66 civil servants (52 M/14 F) were trained to use the Information System for the Acceleration of Papua Development (SIPPP).
- A Coaching Forum by *Bappeda* is established in Papua Province to mentor and oversee the *Otsus* implementation.

Special Autonomy (*Otsus*) Fund Utilization

The Elderly Protection Program (PAITUA) is a collaborative initiative between the Provincial Government, all district/city governments, and SKALA in Papua Barat Daya Province, funded by Special Autonomy funds. Launched in July 2023, the program provides monthly cash assistance of IDR 250,000 to residents aged 65 and above, aiming to enhance their welfare and reduce poverty levels. Here is the progress of the first phase of 2023 PAITUA implementation and preparation of the second phase of 2024 PAITUA:

- Fund Disbursement of 2023 PAITUA: 64.1% of allocated funds (IDR 12.4 billion out of IDR 19.4 billion) have been distributed, benefiting 8,891 elderly residents out of 13,306 target beneficiaries (66.54%).
- Efforts to prepare for the 2024 PAITUA disbursement are progressing, with ongoing coordination between Provincial and District/City Secretariats, supported by SKALA. Key milestones include:
  - Coordination between Provincial and District/City Secretariats is underway.
  - South Sorong, Tambrauw, and Raja Ampat have finalized their Beneficiary Candidate Lists.
  - Tambrauw and Raja Ampat have completed their final Beneficiary Lists, identifying 580 and 2,189 recipients, respectively.

To support the second phase of 2024 PAITUA that will be implemented in 2025, the *PAITUA* Secretary and SKALA will design alternative distribution methods. Beneficiaries from the first phase of 2023 PAITUA will receive direct transfers to their bank accounts, eliminating the need for in-person collection. Distribution points will be maintained only for new beneficiaries or those who have yet to receive their bank books and Automated Teller Machine (ATM) cards.

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

Implementing Regional One Data

In 2023, before SKALA intervention, the Papua Barat provincial government issued a regulation (Regulation 31/2023) on One Data. Despite the issuance of this regulation, the implementation of One Data did not progress significantly until mid-2024 due to the absence of a One Data forum and limited capacity and understanding of One Data. In 2024, SKALA began providing support and collaborated with the Provincial Government of Papua Barat and Papua Barat Daya to drive One Data implementation, resulting in:

- Governor Decree on the One Data Forum for Papua Barat was ratified, formalizing the forum's role in data coordination.
- Governor Decree on Technical Guidelines for One Data Implementation in Papua Barat was ratified to guide the operationalization of One Data at the provincial level.

- Papua Barat One Data Forum have developed a 2024 Data List for the first time where 4,049 data have been identified to be produced by government working units.
- SIDASSKEN, the Papua Barat One Data Portal, is currently under reviewed by SKALA and Diskominfo to assess its compliance with One Data requirements.

Meanwhile in Papua Tengah, a governor regulation is drafted to support data management and data integration across districts in the province. In addition, One Data Forum decree is drafted to institutionalize data coordination mechanisms among members.

Capacity Building for Trainers in Utilizing REGSOSEK-SEPAKAT

To enhance data-driven decision-making, SKALA has trained trainers across four provinces in REGSOSEK data utilization through the SEPAKAT2 platform. The number of trained trainers per province is as follows:

- Papua: 11 trainers (7 M/4 F)
- Papua Tengah: 11 trainers (7 M/4 F)
- Papua Barat: 10 trainers (8 M/2 F)
- Papua Barat Daya: 11 trainers (7 M/4 F)

Currently, every province is in the process of applying for REGSOSEK access rights, enabling them to independently conduct data analyses and use them for their planning process.

Expansion of Village Information System Data

SKALA continuously advocating and supporting provinces to expand the coverage of village information system, resulting in several significant initiatives across the region:

- Papua Tengah:
  - Merauke District allocated IDR 2 billion in its 2025 Local Government Budget (APBD) for data collection across 22 districts and 179 villages.
  - A Governor Regulation on the Papua Indigenous Population Information System for Papua Tengah (*SIRIOS*) has been drafted to enhance data collection and its management.
- Several districts in Papua Province have budgeted for the expansion of SIO Papua on cadre training in 2025: Yapen District allocated IDR 700 million, Waropen District IDR 500 million, Supiori District IDR 300 million, and Jayapura City IDR 250 million.
- The Papua Barat Data Forum has renewed its collaboration agreement with the Civil Registration Agency which allow data matching between SAIK+ and (*Dukcapil*) data.

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

SKALA built the capacity of government personnel, especially the provincial Gender Mainstreaming Team, to apply Gender-Responsive Planning and Budgeting. As result, 10 targeted local government agencies currently have gender analysis and gender action budget in hand. For example, *Bapperida* use GEDSI analytical lens in its inclusive planning process, such as gender disparities, violence against women, and maternal mortality, disability, and social inclusion. Likewise, the Technocratic RPJMD uses more GEDSI analysis, such as disaggregated disability poverty. It uses GEDSI outcome and impact level indicators, priorities the needs of people with disabilities, women, and Indigenous Papuans (*Orang Asli Papua/OAP*). Key initiatives were accommodated within the medium-term plan includes advancing inclusive education, assistance to gender-based violence survivors, and developing accessible airports.

"With SKALA's support, gender mainstreaming team coordination has improved, fostering substantive discussions with key sectors that were previously rare." – Josefientje B. Wandosa, SE, M.Si, Head of the Papua Provincial Office for Women's Empowerment, Child Protection, and Family Planning.

"SKALA has revived high-level commitment from Bappeda and the Inspectorate, fostering gender mainstreaming implementation in Papua. This has not happened in over a decade despite Permendagri 67/2011 mandating Bappeda as the gender mainstreaming team leader." – Christine, Expert Staff, Papua Provincial Office for Women's Empowerment, Child Protection, and Family Planning.

Lesson learned

Good fit practices

Implementing MSS in newly established provinces like Papua Tengah can be challenging due to constraints in human resources. However, the experience in Papua Tengah highlights valuable lessons: a) regular coordination among sectoral agencies, b) increasing the number of dedicated MSS operators within each agency, c) maintaining active communication with national ministries, and d) intensified guidance from MSS Implementation Team; can significantly enhance the implementation of MSS. These practices demonstrate that strategic collaboration and focused support are key to overcoming resource limitations and effectively meeting MSS obligations.

Challenges and solution

The transition of regional leadership during periods without definitive officials has posed significant challenges for SKALA, particularly in policy advocacy efforts that influence budget allocations. To address these issues, local governments sought alternative funding from development partners and other sources to supplement limited budgets. In newly established provinces lacking infrastructure for the village information system, they utilized existing servers from parent provinces while working to acquire their own. These adaptive strategies enabled SKALA and local governments to continue policy advocacy and village information system implementation despite leadership transitions and financial constraints.

Continue/expand doing

Considering the complexities in managing *Otsus* funds in Papua, SKALA is adjusting its approach. While continuing its commitment to support local governments, SKALA will reduce delivering capacity-building trainings and workshops. Instead, it will expand its role by facilitating the process through the establishment of a Coaching Forum in province level, thus positioning itself differently to better address these challenges.

Next semester priorities

MSS, Planning and Budgeting:

1. Complete various Strategic Action Plan Documents that can be integrated into RPJMD planning documents, such as the MSS Action Plan, Disability Action Plan, and One Data Action Plan (Papua, Papua Barat, Papua Barat Daya, Papua Tengah).

Public Finance Management:

1. Complete local revenue (PAD) studies and develop its policies in Papua Province.
2. Establish and operationalizing the Special Autonomy Coaching Forum to improve the governance of Otsus funds (Papua, Papua Barat, Papua Barat Daya).
3. Provide support and facilitation for the implementation of priority Special Autonomy programs. (All Province in Tanah Papua).

Data and analysis:

1. Finalize the compilation of the 2024 regional data list and implementing the role of the One Data Forum at the regional level (Papua, Papua Barat, Papua Barat Daya, Papua Tengah).
2. Expand the coverage and utilization of SIO Papua and SAIK+, from the village to the district level (Papua, Papua Barat, Papua Barat Daya, Papua Tengah).

Gender, Disability, and Social Inclusion:

1. Establish the Gender Mainstreaming Working Group (*Pokja PUG*) and formalizing its decree in Papua Selatan, as well as conducting Gender Mainstreaming Technical Training (Papua, Papua Barat, Papua Barat Daya, Papua Tengah).
2. Strengthen the capacity of CSOs Network (Social Welfare Cadres) through inclusive *Musrenbang* (development planning meetings) (Papua, Papua Barat, Papua Barat Daya, Papua Tengah).

PROVINCIAL NOTES

REGSOSEK *(Socio-economic Registration) is a social welfare database that is part of the Social Protection System Reform to improve community well-being, launched by the Ministry of National Development Planning/Bappenas. Regsosek collects data on the entire population of Indonesia, including profiles, social and economic conditions, and their level of welfare.*

SEPAKAT *(Integrated REGSOSEK-Based Development Planning System) is a web-based application that provides macro and micro data analysis to support evidence-based planning and budgeting. Developed by Ministry of National Development Planning/Bappenas, this application helps local governments obtain and analyze REGSOSEK data to prepare data-driven planning.*

LMS SEPAKAT EDU *is a web-based self-learning platform designed to support the expanded utilization of REGSOSEK.*

E-Walidata *is an application used for managing regional development planning data, developed by the Data and Information Technology Center (Pusdatin) of the Ministry of Home Affairs. It includes four main modules: regional sectoral statistics, regional development planning data, regional development planning, and analysis and profiles of regional development. The purpose of E-Walidata is to ensure valid data and information as the foundation for quality development planning.*

SIPD *(Regional Government Information System) is an application developed by the Ministry of Home Affairs that integrates regional government data into a single digital platform.*

Thematic/Inclusive Musrenbang *is a development planning deliberation that addresses various GEDSI issues and needs, involving vulnerable groups such as persons with disabilities, women, elderly, indigenous communities, and others.*

DTKS *(Integrated Social Welfare Data) provides information on the socioeconomic and demographic status of 40 percent of Indonesia's population, managed by the Social Welfare Data and Information Technology Center of the Ministry of Social Affairs. DTKS is not intended as poverty data for a specific area; rather, it illustrates the distribution of welfare levels, starting from the lowest.*

P3KE *(Targeting for Accelerated Eradication of Extreme Poverty) is a dataset on households and their family members, compiled based on updates to the Indonesian Family Database conducted through the 2021 Family Data Collection by the National Population and Family Planning Board (PK-BKKBN 2021). P3KE is managed by the National Team for Accelerated Poverty Eradication (TNP2K) and is used as the official reference for combating extreme poverty.*

e-SPM *is a web-based application use by all MSS leading sectors in province and districts/city to share MSS action plan, local policy, and reporting.*

SIKD Otsus *(Regional Financial Management Information System for Special Autonomy Fund) is a system that manages regional financial data, including its administration, documentation, and processing. It is used in regions that receive Special Autonomy funds*

Annex 2. Indicator Tracking Table

Indicators	Achieved in Jan-Jun 2024	Achieved in Jul-Dec 2024	In progress Jul-Dec 2024	Achieved until Dec 2024	Indicator Description
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 show case	4 show cases	Not applicable	5 show cases	SKALA facilitated collaboration and coordination between 1) MoF, Bappenas, MoHA, and MoV in developing MoF regulation 108/2024 on village fund; 2) MoF, MoHA, MoH, MoEC, and MoPW in developing MoF regulation 102/2024 on DAU; 3) MoF and MoHA in developing Transfer Fund; 4) MoF, Bappenas, MoHA, Coord. MoE, MoLHR, Cabinet Secretariat, and State Secretariat in developing MoF regulation on Fiscal Synergy.
IO 1.2. Number of regulations, policies or guidelines issued by the national government to support subnational revenue generation with SKALA support	1 Regulation	5 (3 regulation 1 MoU 1 Guideline)	2 Regulation	6 (4 regulation 1 MoU 1 Guideline)	SKALA provided technical inputs to 1) MoF regulation 64/2024 on endowment funds; 2) MoF regulation 85/2024 on assessment of land and building taxes; 3) MoF policy 42/KM.7/2024 on tagging details of regional expenditures from regional tax & levy; 4) MoU between the 4 central government and provinces to implement vehicle tax; 5) Guidelines to assess regional potential revenue. There are 2 policies in progress: 1) draft MoF regulation on tax inspection and billing, 2) draft of revised presidential regulation on vehicle tax.
IO 1.3. Number of issues raised by national or subnational stakeholders around PFM addressed or resolved with SKALA support.	4 issues	3 issues	Not applicable	7 issues	SKALA supported GoI to solve issues on: 1) tax on entertainment, 2) index for fiscal synergy on poverty, 3) index for fiscal synergy on well being

Indicators	Achieved in Jan-Jun 2024	Achieved in Jul-Dec 2024	In progress Jul-Dec 2024	Achieved until Dec 2024	Indicator 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	0	2 policies	1 regulation	In progress: 1) Guidelines on Papua Special Autonomy planning process; 2) National Action Plan on the Acceleration of Papuan Development 2025-2029
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.	1 policy	3 policies	1 guideline	policies	Achieved: 1) MoHA regulation 15/2024 to guide APBD 2025; 2) MoHA decree 900.1.15.5-3406/2024 on planning and budgeting nomenclatures; 3) e-review module for 2025 regional budget In progress: MSS costing guidelines
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	0	5 guideines	1 regulation	In progress: 5 MoHA policy products: 1) SDPDN grand design; 2) Technical guidelines on SDPDN action plan; 3) Technical guidelines on SDPDN framework; 4) Technical guidelines on SDPDN portal; 5) Technical guidelines on SDPDN M&E
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 systems	4 systems	4 systems	systems	Improved analytical tools: 1) SIPD's able to tag gender mainstreaming sub-activities; 2) SIKD's able to analyze spending on gender mainstreaming expenditure; 3) SIKD of Special Autonomy of Aceh is under development; 4) SIKD has new feature to analyze regional budget synergy.
IO 2.3. Financial data improved for use in the calculation of formulas used for regional transfers, with SKALA support.	Not relevant to report	1 show case	Not applicable	1 show case	Village fund realization, monitoring, and evaluation data were used to formulate village fund allocations for 2025 according to MoF regulation 108/2024.

Indicators	Achieved in Jan-Jun 2024	Achieved in Jul-Dec 2024	In progress Jul-Dec 2024	Achieved until Dec 2024	Indicator Description
IO 2.4. Extent of integration of analytical tools into the process of planning document preparation, with SKALA support.	0	0	4 systems integration has been initiated	0	SKALA still in progress support sistem integration between: 1) SIPD Hub – SEPAKAT; 2) SIKD- SEPAKAT; 3) SIKD-SIPD-SEPAKAT; 4) SIPPP - SIPD - SEPAKAT
IO 3.1. Number of national processes, policies, tools and guidance that have used GEDSI evidence and analysis to inform their development, with SKALA support.	0	3 policies	Not applicable	3 policies	Achieved: three MoHA guidelines for developing regional planning document (e.g., RPJPD, RPJMD, RKPD 2025)
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	3 guidelines	Not applicable	3 guidelines	Achieved: 1) Guidelines on Gender Action Budget; 2) Mapping on Gender Budger Tagging; 3) Gender analysis using Regsosek data for RPJPD, RPJMD, and RKPD.
IO 3.3. Extent to which subnational nomenclature has been expanded with SKALA support to more fully capture GEDSI issues in planning and budgeting.	0	On progress to accommodate 81 revised and 5 additional GEDSI nomenclatures	On progress to accommodate 81 revised and 5 additional GEDSI nomenclatures	On progress to accommodate 81 revised and 5 additional GEDSI nomenclatures	There have been no further discussions between the MoF and Bappenas on GEDSI related nomenclatures.
IO 3.4. Adaptation of a model of integrated service delivery for the elderly with SKALA support.	0	0	1 model adaptation	0	No update on the initial discussion
IO 4.1. Number of provinces with local regulations, policies or guidelines to optimise local revenue/PAD with SKALA support	6 provinces	6 provinces (6 Regional Regulation, 7 Governor Regulation, 3 SOP)	6 provinces (Governor Regulation, SOP)	6 provinces (6 Regional Regulation, 7 Governor Regulation, 3 SOP)	Aceh, NTT, Kaltara: Issued Governor Regulation on tax and levy; NTB: Issued Bappenda Regulation for SOPs; Kaltara: Issued decree on tax collection guidelines, SOPs, system accessibility, and service standards.
IO 4.2. Improved data use in MSS planning, with SKALA support.	Not relevant to report	No evidence available yet	10 provinces have increased data availability	No evidence available yet	-
IO 4.3. Improved costing of MSS needs, with SKALA support.	Not relevant to report	No evidence available yet	1 MSS costing guideline	No evidence available yet	-

Indicators	Achieved in Jan-Jun 2024	Achieved in Jul-Dec 2024	In progress Jul-Dec 2024	Achieved until Dec 2024	Indicator Description
IO 4.4. Incorporation of MSS action plan into planning and budgeting documents, with SKALA support.	Not relevant to report	No evidence available yet	4 provinces have MSS regional action plan	No evidence available yet	Will be measured after the 2025 RKPD and 2025-2029 RPJMD are finalized and shared with public.
IO 4.5. Planning of fiscal transfers (TKD) optimized for delivery of basic services with SKALA support.	Not relevant to report	1 province	Not applicable	1 province	Kaltara: The education DAU increased by 52%.
IO 4.6. Number of OTSUS provinces with on-time planning and budgeting documents	1 Province	1 province 26 districts/ cities	6 provinces 41 districts / cities	1 Province	Province Aceh and its 23 districts / cities and 3 districts in Tanah Papua submitted 2025 Otsus Plan timely.
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.	Not relevant to report	3 provinces	7 provinces	provinces	Achieved: 1) NTB province supported five districts/cities to develop MSS Action Plans; 2) Gorontalo enhanced reporting capacity of provincial and district/city OPDs. 3) NTT MSS Implementation Secretariat Team carried out coordination, guidance, and supervision (Korbinwas) across the Timor and Sumba Clusters.
IO 5.1. Number of provinces with improved targeting data for planning and budgeting, including for MSS, with SKALA support.	2 provinces	1 province	7 provinces	3 provinces	NTB: 1) The Education Office utilized Regsosek data to update MSS on out-of-school children; 2) The Housing Office leveraged SEPAKAT geospatial mapping to assess disaster-prone populations.
IO 5.2. Number of provinces with improved service delivery data for MSS planning and budgeting with SKALA support.	0	0	7 provinces have annual list of data	0	Seven provinces are improving data availability by compiling comprehensive data lists.
IO 5.3. Implementation of One Data with SKALA support. (number of province implement its Regional One Data policy)	0	0	6 provinces have drafted action plan for regional One Data	0	Implementation remains partial. Local governments are still primarily focused on developing regional One Data policies.

Indicators	Achieved in Jan-Jun 2024	Achieved in Jul-Dec 2024	In progress Jul-Dec 2024	Achieved until Dec 2024	Indicator Description
IO 6.1. Number of analytical inputs provided to subnational government leadership on local service delivery, by province, with SKALA support	0	22 products/ policy brief	48 products/ policy brief are handed over to Govt.	22 products/ policy brief	22 policy briefs from the influencer team (13 OPDs, 3 universities, 2 CSOs) have been submitted to the Secretary of Gorontalo.
IO 7.1. Number of provinces that use gender and disability evidence and analysis in planning and budgeting, with SKALA support.	3 provinces	9 provinces	Not applicable	9 provinces	9 out of 10 provinces, except Southwest Papua, have utilized Regsosek data
IO 7.2. Number of provincial governments that produce and fund action plans for people with disabilities, with SKALA support.	0	0	2 provinces has regional action plan for disability	0	Aceh and NTT have ratified the RAD for Persons with Disabilities, no information on the budget.
IO 7.3. Number of provincial governments that facilitate thematic discussions as part of a more inclusive planning and budgeting process, with SKALA support.	0	0	6 provinces has conducted thematic inclusive planning.	0	NTB, NTT, Kaltara, Gorontalo, and Maluku are developing policies on Inclusive Musrenbang
IO 8.1. Number of analytical inputs provided by CSO networks to planning and budgeting process, by province, with SKALA support.	1 policy brief	0	24 set of recommendations by CSOs	25 products/ recommendations by CSOs	24 proposals from a group of CSOs during the 2024 Musrenbang have been accepted by the SKPD forum in the 2025 Renja of the Regional Apparatus
IO 8.2. Number of CSO networks strengthened by SKALA	24 CSOs engaged	0	51 CSOs engaged	51 CSOs engaged	51 CSOs involved in various SKALA and GOI activities
IO 9.1. Increase in percentage of the population covered by local information systems that capture information on all individuals with SKALA support, by province	6 % in Aceh	9 % in Aceh	Not applicable	15 % in Aceh	A 9% increase in population coverage in SIGAP in Aceh Province (38% to 47% since the last semester).

Annex 3. Annual Work Plan Progress Status

Available separately.

Annex 4. SKALA Knowledge, Communications and Policy Products (July – December 2024)

SKALA Knowledge, Communications and Policy Products (July – December 2024)	
1	Overviews: What is SKALA, What is SPM
2	SKALA Provincial Profiles: Papua, Maluku, NTB, Aceh, Gorontalo, NTT, Kaltara
3	Infographics: Disability and Basic Services in Indonesia
4	Lessons Learned: Disability Inclusion in Aceh, Disability Inclusion in the Workplace
5	Reports: Results Brief (Jul 2023-Jun 2024), Six Monthly Progress Report (Jan – Jun 2024), Annual Work Plan (Jul 2024 – Jun 2025)
6	Podcasts: Ageing in Indonesia, Breaking Boundaries: Perspectives on Identity, Disability, and Changing Stereotypes
7	Videos: Nurturing Hope for the Elderly through PAITUA Program, Papua Barat Daya Province, Inclusive disability at the Work Place in SKALA Program, (Draft)Collaboration on Data Integration and Utilisation for Inclusive Development in Indonesia
8	Website Activity Updates: a. Bridging academics, society and government: The 19th IRSA Conference in Ambon, Maluku b. Accelerating Development in Papua c. Spotlight: Celebrating Local Leadership – The Inspiring Journey of Sella, an Indigenous Papuan and a Local Leader
D&A	
1	West Nusa Tenggara Driving Data Innovation for Climate Resilient Basic Services
2	Advancing Regional Development: Collaboration on Utilization of SEPAKAT and SIPD Data in Lebak Regency
3	Strengthening the Capacity of Policy Analysts in Nusa Tenggara Barat: A Workshop on Leveraging Data to Advocate for Better Policies on Basic Services
4	Empowering Policy Analysts in Aceh: A Workshop on Using Data for Inclusive Basic Services and Effective Policy Advocacy
5	Regsosek: One Data for a Golden Indonesia 2045
6	Aceh Advances Data Governance
GEDSI	
1	Musrenbang Inklusi in North Kalimantan: All Voices Count
2	Strengthening Inclusive Infrastructure Development in North Kalimantan
3	Inclusion in Action: Creating Barrier-Free Spaces for People with Disabilities
4	Strengthening Local Government Services to Address Gender-Based Violence in Gorontalo
5	Combating Gender-Based Violence through Quality Basic Services: Policies and Practices
6	Building Gender Equality: How Maluku's New Regulation Advances Inclusive Governance
7	Knowledge Sharing in Honour of Down Syndrome Awareness Month: The Potential for Independence and Inspiration
8	Supporting the Regional Action Plan for Persons with Disabilities (RAD PD)East Nusa Tenggara Provincial Government
9	The 2024 Asia-Pacific Regional Conference on Population Ageing and the Local Government Forum: Reframing Ageing

	PFM
1	Expanding Inclusive Services in North Kalimantan: Tax Relief for Disability-Modified Vehicles
2	Monitoring Gender Mainstreaming (PUG) in Fund Transfers to Regions
3	Building Better Governance through Synergy and Collaboration in Tax and Levy Management in West Nusa Tenggara
4	Gender-Responsive Budgeting in Indonesia: Strengthening Central and Regional Planning