



**AUDIT**

**OF**

**UNDP INDONESIA**

**SUPPORT TO THE ESTABLISHMENT OF INDONESIA  
REDD+ INFRASTRUCTURE AND CAPACITY**

**(Project No. 60694, Output Nos. 76532, 76555, 82624, 82629, 82630, 82645, 82646,  
82647, 82648, 82649)**

**Report No. 1426**

**Issue Date: 8 January 2015**

**Report on the audit of UNDP Indonesia**  
**Support to the Establishment of Indonesia REDD+ Infrastructure and Capacity**  
**(Project No. 60694, Output Nos. 76532, 76555, 82624, 82629, 82630, 82645, 82646, 82647, 82648, 82649)**  
**Executive Summary**

The UNDP Office of Audit and Investigations (OAI), from 17 to 28 November 2014, through Moore Stephens LLP (the audit firm), conducted an audit of Support to the Establishment of Indonesia REDD+ Infrastructure and Capacity, (Project No. 60694, Output Nos. 76532, 76555, 82624, 82629, 82630, 82645, 82646, 82647, 82648, 82649) (the Project), which is nationally implemented<sup>1</sup> with direct support services by the UNDP Country Office in Indonesia (the Office).

The audit firm conducted a financial audit to express an opinion on whether the financial statements present fairly, in all material aspects, the Project's operations. The audit covered the Project's Combined Delivery Report, which includes total project expenditure for the period from 1 January to 31 December 2013 and the accompanying Funds Utilization statement<sup>2</sup> as of 31 December 2013. The audit did not include activities and expenses incurred or undertaken by other United Nations agencies, or where supporting documentation was not retained at the UNDP Country Office level. The audit did not cover the Statement of Assets, as all assets had been formally transferred to government partners by 31 December 2013. In addition, the audit did not cover the Statement of Cash Position, as no separate bank account was established and maintained for the Project.

The audit was conducted under the general supervision of OAI in conformance with the *International Standards for the Professional Practice of Internal Auditing*.

## Audit results

Based on the audit report and corresponding management letter submitted by the audit firm, the results are summarized in the table below:

Project Expenditure*	
Amount (in \$ '000)	Opinion
8,706	Unqualified

\*Expenditures recorded in the Combined Delivery Report were \$16 million. Excluded from the audit scope were transactions that relate to expenditures processed and approved by other UNDP offices outside of the country (\$0.4 million), and expenditures incurred by other United Nations agencies (\$7 million).

## Key recommendations: Total = 2, high priority = 0

The two recommendations aim to ensure the following: (a) reliability and integrity of financial and operational information (Recommendation 2); and (b) effectiveness and efficiency of operations (Recommendation 1). The audit did not result in any high (critical) priority recommendations. There are two medium (important) priority recommendations, which means, "Action is required to ensure that UNDP is not exposed to risks that are considered moderate. Failure to take action could contribute to negative consequences for UNDP." These

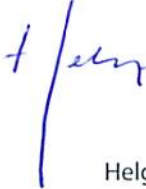
<sup>1</sup> Nationally implemented projects, NIM projects, are audited by the responsible unit in UNDP. However, this NIM project was audited by OAI due to the significant involvement of the Country Office and the subsequent materiality of the amount expended by UNDP.

<sup>2</sup> The Funds Utilization statement includes the balance, as at a given date, of five items: (a) outstanding advances received by the project; (b) depreciated fixed assets used at the project level; (c) inventory held at the project level; (d) prepayments made by the project; and (e) outstanding commitments held at the project level.

recommendations include actions to address the insufficient evidence available to demonstrate that best value for money was obtained for the procurement of travel services, and the unnecessary fees incurred during cash distribution procedures.

#### Management comments and action plan

The UNDP Resident Representative accepted both recommendations and is in the process of implementing them. Comments and/or additional information provided have been incorporated into the report, where appropriate.



Helge S. Osttveiten  
Director  
Office of Audit and Investigations

**UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)**  
**AUDIT REPORT**

**24 December 2014**

**FINANCIAL AUDIT OF THE UNDP PROJECT**  
**SUPPORT TO THE ESTABLISHMENT OF INDONESIA**  
**REDD+ INFRASTRUCTURE AND CAPACITY**

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Project name:	Support to the establishment of Indonesia REDD+ infrastructure and capacity
UNDP Country Office:	Indonesia
Atlas Project number:	60694
Atlas Output number:	76532, 76555, 82624, 82629, 82630, 82645, 82646, 82647, 82648, 82649
Auditor:	Moore Stephens LLP
Period subject to audit:	1 January to 31 December 2013

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## Table of Contents

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<b>EXECUTIVE SUMMARY .....</b>	<b>3</b>
<b>THE AUDIT ENGAGEMENT .....</b>	<b>4</b>
<b>AUDIT OPINIONS .....</b>	<b>5</b>
STATEMENT OF EXPENDITURE .....	5
STATEMENT OF ASSETS AND EQUIPMENT .....	6
STATEMENT OF CASH POSITION .....	6
<b>MANAGEMENT LETTER .....</b>	<b>7</b>
<b>ANNEXES .....</b>	<b>9</b>
ANNEX 1: COMBINED DELIVERY REPORT .....	9
ANNEX 2: AUDIT FINDING PRIORITY RATINGS .....	30

## EXECUTIVE SUMMARY

Moore Stephens LLP conducted the financial audit of 'Support to the establishment of Indonesia REDD+ infrastructure and capacity' (Project ID 060694, Outputs 76532, 76555, 82624, 82629, 82630, 82645, 82646, 82647, 82648 and 82649) (the Project), which is nationally implemented with direct support services by the UNDP Country Office in Indonesia for the year ended 31 December 2013. The audit was undertaken on behalf of UNDP, Office of Audit and Investigations (OAI).

We have issued audit opinions as summarised in the table below and as detailed in the next section:

<b>Statement of Expenditure</b>	Unqualified
<b>Statement of Fixed Assets</b>	Not applicable
<b>Statement of Cash Position</b>	Not applicable

As a result of our audit, we have raised the following two audit findings:

No.	Description	Priority	Amount \$
1	Inadequate evidence of best value for money for procurement of travel services	Medium	-
2	Avoidable cash distribution fees	Medium	-
<b>Total</b>			-



Mark Henderson  
Partner

Moore Stephens LLP  
150 Aldersgate Street  
London EC1A 4AB

24 December 2014

## THE AUDIT ENGAGEMENT

### **Audit Objectives and Scope**

The objective of the financial audit was to express an opinion on the project's financial statements which include:

- Expressing an opinion on whether the financial expenses incurred by the Project between 1 January and 31 December 2013 and the funds utilization as at 31 December 2013 are fairly presented in accordance with UNDP accounting policies and that the expenses incurred were: (i) in conformity with the approved project budgets; (ii) for the approved purposes of the project; (iii) in compliance with the relevant regulations and rules, policies and procedures of UNDP; and (iv) supported by properly approved vouchers and other supporting documents.
- Expressing an opinion on whether the statement of fixed assets presents fairly the balance of assets of the UNDP project as at 31 December 2013. This statement must include all assets available as at 31 December 2013 and not only those purchased in a given period. Where a project does not have any assets or equipment, it will not be necessary to express such an opinion.
- Expressing an opinion on whether the statement of cash held by the project presents fairly the cash and bank balance of UNDP project as at 31 December 2013.

The scope of the audit relates only to transactions concluded and recorded against the UNDP project between 1 January and 31 December 2013. The scope of the audit did not include:

- Activities and expenses incurred or undertaken at the level of "responsible parties", unless the inclusion of these expenses is specifically required in the request for proposal; and
- Expenses processed and approved in locations outside the country such as UNDP Regional Centres and UNDP Headquarters and where the supporting documentation is not retained at the level of the UNDP country office.

## AUDIT OPINIONS

### Independent Auditor's Report to UNDP

#### Support to the establishment of Indonesia REDD+ infrastructure and capacity

#### Statement of Expenditure

#### Unqualified Opinion

We have audited the accompanying Combined Delivery Report (CDR) and Funds Utilization statement totalling \$ 16,087,156 ("the statement") of the UNDP project 60694 'Support to the establishment of Indonesia REDD+ infrastructure and capacity' for the period from 1 January to 31 December 2013. CDR expenditure totalling \$ 7,381,310, comprised of other UN agency expenditure of \$ 6,967,603 and expenditure not processed or approved by UNDP Country Office Indonesia of \$ 413,707, was not within the scope of our audit.

Management is responsible for the preparation of the statement for the 'Support to the establishment of Indonesia REDD+ infrastructure and capacity' project and for such internal control as management determines is necessary to enable the preparation of a statement that is free from material misstatement, whether due to fraud or error.

Our responsibility is to express an opinion on the statement based on our audit. We conducted our audit in accordance with International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the project's preparation of the statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the project's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the presentation of the statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### Unqualified Opinion

In our opinion, the attached Combined Delivery Report (CDR) and Funds Utilization statement presents fairly, in all material respects, the expenses of \$ 8,705,846 incurred by the project 'Support to the establishment of Indonesia REDD+ infrastructure and capacity' for the period 1 January to 31 December 2013 in accordance with UNDP accounting policies and were i) in conformity with the approved budget; (ii) for the approved purposes of the project; (iii) in compliance with the relevant regulations and rules, policies and procedures of UNDP; and (iv) supported by properly approved vouchers and other supporting documents.



## Independent Auditor's Report to UNDP

### Support to the establishment of Indonesia REDD+ infrastructure and capacity

#### Statement of Assets and Equipment

We noted that all assets of the UNDP project 'Support to the establishment of Indonesia REDD+ infrastructure and capacity' had been formally transferred to government partners by 31 December 2013. Accordingly, a Statement of Fixed Assets was not produced.

## Independent Auditor's Report to UNDP

### Support to the establishment of Indonesia REDD+ infrastructure and capacity

#### Statement of Cash Position

We noted that the UNDP project 'Support to the establishment of Indonesia REDD+ infrastructure and capacity' did not have a dedicated bank account for project activities subject to audit and accordingly a Statement of Cash Position was not produced.

## MANAGEMENT LETTER

The findings related to the audit of the financial statements are discussed in our management letter below:

<b>Finding n°:</b> 1	<b>Title:</b> Inadequate evidence of best value for money for procurement of travel services
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### Observation:

Due to the significant level of travel expenditure incurred by UNDP, long term agreements (LTAs) were entered into with suppliers of travel services. Despite LTAs being in place, UNDP should still undertake limited procedures with the LTA holders to ensure that best value for money is obtained from them.

We noted three flight purchases where competitive quotes had not been obtained from the LTA vendors and therefore no evidence that best value for money had been obtained.

We do not consider there to be an underlying issue with the LTAs themselves but simply the implementation of those LTAs.

**Priority:** Medium

### Recommendation:

During the procurement of travel services, UNDP should ensure that competitive quotations are requested from all the LTA vendors to ensure best value for money is achieved.

### Management comments:

The purchasing of tickets is often time sensitive (REDD+ operates under Fast Track procedures). In addition, there is often limited availability of seats in which case the office was compelled to go with the responsive travel agent.

In regards to the travel costs, there were three transactions where two quotes from the LTA travel agents were not obtained. We acknowledge and vouch to improve in the optimal use of the LTAs where ever possible.

<b>Finding n°: 2</b>	<b>Title: Cash distribution procedures incurring unnecessary fees</b>
<p><b>Observation:</b></p> <p>The project management unit (PMU) makes significant use of cash advances for the funding of workshops, meetings and other events in the Provinces. UNDP has entered into long term agreements (LTAs) with two travel agents for cash distribution services, who charged a service fee of 2.5% or 5% depending on the agency used.</p> <p>In many cases the cash is distributed by a representative of the travel agent. However, in some cases the funds are provided directly to a Project Cash Advance (PCA) Custodian who is responsible for the safekeeping and distribution of the cash and reporting and settlement of the advance.</p> <p>The use of travel agents to transfer cash advances to the custodian's bank account does not appear necessary when funds could be transferred directly to the custodian by UNDP, especially given that charges of 2.5% or 5% are applied for this service.</p> <p>Furthermore, we noted four instances of UNDP using travel agents to distribute cash totalling \$ 38,431 at events within Jakarta. This also seems unnecessary, as cash distributions in these cases could be made by direct bank transfer, again saving the service fee.</p>	
<p><b>Priority: Medium</b></p>	
<p><b>Recommendation:</b></p> <ul style="list-style-type: none"> <li>• UNDP should formulate guidelines that establish when the services of travel agents and project cash custodians may be used. When cash advances are entrusted to travel agents, they should be responsible for the complete service of cash distributions, reporting and settlement of advances.</li> <li>• For events in Jakarta, the use of travel agents for cash distribution services should be stopped, in favour of direct bank transfers to the recipients.</li> </ul>	
<p><b>Management comments:</b></p> <p>Well noted and the above practice has been discouraged to the extent possible.</p>	



Mark Henderson  
Partner

Moore Stephens LLP  
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24 December 2014

**Annexes**

**Annex 1: Combined Delivery Report**


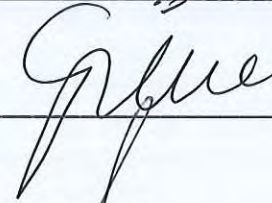


**Clearance Sheet**

Environment Unit

03 July 2014

Award ID: 00060694

Project ID: 00076532, 00076555, 00082624, 00082629, 00082630, 00082645, 00082647, 00082648, 00082649 – REDD+

- FOR.
1. Stephen Rodriques - for Approval   
Deputy Country Director
  2. Teuku Rahmatsyah - for Clearance   
Head of PMEUE
  3. Budhi Sayoko - for Clearance   
Head of Env. Unit
  4. Linda Hartono - for clearance   
Head of FRMU

Dear Pak Stephen,

Please find enclosed Combined Delivery Report period of January – December 2013 of REDD+ project for your perusal.

Thank you for your kind attention.

Best regards,

Environment Unit



Mark Henderson  
Partner  
Moore Stephens LLP  
24 December 2014

RECEIVED

08 JUL 2014

BY FINANCE



**Selection Criteria :**

Business Unit : IDN10  
Period : Jan-Dec (2013)  
Selected Project Id : 00060694  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : ALL

Project Id : 00060694 Support to the Establishment o		Period :	Jan-Dec (2013)	
Output # : 00076532 REDD+ Agency		Impl. Partner :	01574 National Execution	
		Location :	Indonesia	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Dept: 40805 (Indonesia - Energy &Environmnt)

Fund : 30000 (PROGRAMME COST SHARING)

71405 - Service Contracts-Individuals	0.00	151,393.88	0.00	151,393.88
71410 - MAIP Premium SC	0.00	698.07	0.00	698.07
71605 - Travel Tickets-International	0.00	42,740.73	0.00	42,740.73
71610 - Travel Tickets-Local	0.00	5,178.69	0.00	5,178.69
71615 - Daily Subsistence Allow-Intl	0.00	22,101.31	0.00	22,101.31
71620 - Daily Subsistence Allow-Local	0.00	5,577.87	0.00	5,577.87
71625 - Daily Subsist Allow-Mtg Partic	0.00	181.67	0.00	181.67
71635 - Travel - Other	0.00	4,515.47	0.00	4,515.47
72130 - Svc Co-Transportation Services	0.00	3,360.00	0.00	3,360.00
72215 - Transporation Equipment	0.00	0.00	0.00	0.00
72415 - Courier Charges	0.00	0.49	0.00	0.49
72425 - Mobile Telephone Charges	0.00	737.44	0.00	737.44
72440 - Connectivity Charges	0.00	575.66	0.00	575.66
72715 - Hospitality Catering	0.00	0.00	0.00	0.00
73107 - Rent - Meeting Rooms	0.00	3,892.41	0.00	3,892.41
73405 - Rental & Maint-Other Office Eq	0.00	2,271.58	0.00	2,271.58
74210 - Printing and Publications	0.00	841.33	0.00	841.33
74215 - Promotional Materials and Dist	0.00	4,227.66	0.00	4,227.66
74510 - Bank Charges	0.00	18.48	0.00	18.48
74599 - UNDP cost recovery chrgs-Bills	0.00	629.44	0.00	629.44
74705 - Port Operation	0.00	1,261.99	0.00	1,261.99
74720 - Distribution Cost	0.00	1,440.19	0.00	1,440.19
74725 - Other L.T.S.H.	0.00	- 1,909.52	0.00	- 1,909.52
75105 - Facilities & Admin - Implement	0.00	40,936.34	0.00	40,936.34
75705 - Learning costs	0.00	70,125.60	0.00	70,125.60
75706 - Learning - ticket costs	0.00	32,566.83	0.00	32,566.83
75707 - Learning - subsistence allowan	0.00	57,280.35	0.00	57,280.35
76125 - Realized Loss	0.00	3.80	0.00	3.80
76135 - Realized Gain	0.00	- 93.90	0.00	- 93.90
77105 - Salaries - NP Staff-TA	0.00	406.82	0.00	406.82
77305 - Salaries - IP Staff-TA	0.00	89,283.32	0.00	89,283.32
77310 - Post Adjustment - IP Staff-TA	0.00	41,491.02	0.00	41,491.02
77315 - Contrib-Med,SocIns-IP Staff-TA	0.00	1,158.16	0.00	1,158.16
77345 - Dep Allowances-IP Staff-TA	0.00	1,952.64	0.00	1,952.64
77357 - Repat. Grt/Comm Ann Lv-IP-TA	0.00	3,671.85	0.00	3,671.85
77375 - Contrib-Jt Staff Pens Fd-IP-TA	0.00	28,514.33	0.00	28,514.33
77385 - Contribution to Security	0.00	5,230.98	0.00	5,230.98
77386 - Contribution to ICT_TA	0.00	1,961.62	0.00	1,961.62
77395 - MAIP Premium TA/IP	0.00	261.54	0.00	261.54
77396 - PAYROLL MGT COST RECOVERY	0.00	772.56	0.00	772.56
77397 - Appendix D TA/IP	0.00	392.32	0.00	392.32
<b>Total for Fund 30000</b>	<b>0.00</b>	<b>625,651.02</b>	<b>0.00</b>	<b>625,651.02</b>



Page 2 of 19  
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Total for Dept : 40805	0.00	625,651.02	0.00	625,651.02
Total for Output : 00076532	0.00	625,651.02	0.00	625,651.02

Dept: 40805 (Indonesia - Energy & Envirnmnt)

**Fund : 30000 (PROGRAMME COST SHARING)**

61105 - Salaries - NP Staff	0.00	17,511.97	0.00	17,511.97
61205 - Salaries - GS Staff	0.00	7,224.64	0.00	7,224.64
61305 - Salaries - IP Staff	0.00	67,843.07	0.00	67,843.07
61310 - Post Adjustment - IP Staff	0.00	31,338.90	0.00	31,338.90
62105 - Dependency Allowance-NP Staff	0.00	440.67	0.00	440.67
62110 - Contrib Joint Staff Pension-NP	0.00	2,730.34	0.00	2,730.34
62115 - Contrib to Med,SocIns-NP Staff	0.00	1,213.47	0.00	1,213.47
62140 - Annual Leave Expense - NO	0.00	1,666.84	0.00	1,666.84
62205 - Dependency Allow - GS Staff	0.00	179.52	0.00	179.52
62210 - Contrib to Jt Staff Pens Fd-GS	0.00	1,409.24	0.00	1,409.24
62215 - Contrib. to Medical, social In	0.00	581.70	0.00	581.70
62240 - Annual Leave Expense - GS	0.00	- 979.19	0.00	- 979.19
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	20,880.00	0.00	20,880.00
62315 - Contrib. to medical, social in	0.00	1,478.54	0.00	1,478.54
62340 - Annual Leave Expense - IP	0.00	8,360.81	0.00	8,360.81
63335 - Home Leave Trvl & Allow-IP Stf	0.00	1,850.04	0.00	1,850.04
63340 - Proc trips/Rest & Recup-IP Stf	0.00	- 40.13	0.00	- 40.13
63530 - Contribution to EOS Benefits	0.00	4,616.45	0.00	4,616.45
63535 - Contribution to Security	0.00	4,924.20	0.00	4,924.20
63540 - Contribution to Training	0.00	987.78	0.00	987.78
63545 - Contribution to ICT	0.00	1,846.59	0.00	1,846.59
63550 - Contributions to MAIP	0.00	246.22	0.00	246.22
63555 - Contribution to UN JFA	0.00	2,215.87	0.00	2,215.87
63560 - Contributions to Appendix D	0.00	369.32	0.00	369.32
65115 - Contributions to ASHI Reserve	0.00	9,848.39	0.00	9,848.39
65135 - Payroll Mgt Cost Recovery ATLA	0.00	1,044.26	0.00	1,044.26
71305 - Local Consult.-Sht Term-Tech	0.00	23,366.21	0.00	23,366.21
71405 - Service Contracts-Individuals	0.00	192,244.74	0.00	192,244.74
71410 - MAIP Premium SC	0.00	841.88	0.00	841.88
71605 - Travel Tickets-International	0.00	407.17	0.00	407.17
71610 - Travel Tickets-Local	0.00	2,032.76	0.00	2,032.76
71615 - Daily Subsistence Allow-Intl	0.00	1,181.56	0.00	1,181.56
71620 - Daily Subsistence Allow-Local	0.00	5,552.77	0.00	5,552.77
71635 - Travel - Other	0.00	16,755.45	0.00	16,755.45
72105 - Svc Co-Construction & Engineer	0.00	1,963.66	0.00	1,963.66
72130 - Svc Co-Transportation Services	0.00	19,460.93	0.00	19,460.93
72135 - Svc Co-Communications Service	0.00	37,385.87	0.00	37,385.87
72140 - Svc Co-Information Technology	0.00	11,109.10	0.00	11,109.10
72145 - Svc Co-Training and Educ Serv	0.00	2.86	0.00	2.86
72210 - Machinery and Equipment	0.00	301.64	0.00	301.64

Project Id : 00060694 Support to the Establishment o		Period : Jan-Dec (2013)		
Output # : 00076555 Project Operation Support		Impl. Partner : 01574 National Execution Location : Indonesia		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72215 - Transporation Equipment	0.00	181.79	0.00	181.79
72220 - Furniture	0.00	416.32	0.00	416.32
72370 - Security related goods and mat	0.00	90.70	0.00	90.70
72405 - Acquisition of Communic Equip	0.00	2,053.94	0.00	2,053.94
72415 - Courier Charges	0.00	78.39	0.00	78.39
72425 - Mobile Telephone Charges	0.00	299.36	0.00	299.36
72440 - Connectivity Charges	0.00	22.77	0.00	22.77
72445 - Common Services-Communications	0.00	4,656.68	0.00	4,656.68
72505 - Stationery & other Office Supp	0.00	23,917.48	0.00	23,917.48
72515 - Print Media	0.00	330.39	0.00	330.39
72805 - Acquis of Computer Hardware	0.00	278.83	0.00	278.83
72815 - Inform Technology Supplies	0.00	413.97	0.00	413.97
73110 - Custodial & Cleaning Services	0.00	24,112.55	0.00	24,112.55
73120 - Utilities	0.00	2,053.74	0.00	2,053.74
73405 - Rental & Maint-Other Office Eq	0.00	5,520.30	0.00	5,520.30
73406 - Maintenance of Equipment	0.00	938.88	0.00	938.88
74210 - Printing and Publications	0.00	2,799.65	0.00	2,799.65
74215 - Promotional Materials and Dist	0.00	94.47	0.00	94.47
74510 - Bank Charges	0.00	1.98	0.00	1.98
74525 - Sundry	0.00	752.96	0.00	752.96
74599 - UNDP cost recovery chrgs-Bills	0.00	4,092.46	0.00	4,092.46
74720 - Distribution Cost	0.00	8,355.06	0.00	8,355.06
74725 - Other L.T.S.H.	0.00	16,358.54	0.00	16,358.54
75105 - Facilities & Admin - Implement	0.00	47,525.59	0.00	47,525.59
75705 - Learning costs	0.00	158.74	0.00	158.74
75706 - Learning - ticket costs	0.00	6,830.00	0.00	6,830.00
75707 - Learning -- subsistence allowan	0.00	129.53	0.00	129.53
75712 - TrnWrkshp&Conf - Honorariums	0.00	593.64	0.00	593.64
76110 - Foreign Exch Translation Loss	0.00	21.95	0.00	21.95
76125 - Realized Loss	0.00	8.75	0.00	8.75
76135 - Realized Gain	0.00	- 254.13	0.00	- 254.13
77105 - Salaries - NP Staff-TA	0.00	35,523.73	0.00	35,523.73
77110 - Contrib to UNSSPF-NP-TA	0.00	6,911.85	0.00	6,911.85
77115 - Contrib-Med,SocIns-NP Staff-TA	0.00	1,122.65	0.00	1,122.65
77120 - Repat Grt/Comm Annual Lv-NP-TA	0.00	975.27	0.00	975.27
77145 - Dependency Allow-NP Staff-TA	0.00	279.59	0.00	279.59
77195 - MAIP Premium TA/NO	0.00	70.25	0.00	70.25
77197 - Appendix D TA/NO	0.00	105.35	0.00	105.35
77205 - Salaries - GS Staff-TA	0.00	18,021.26	0.00	18,021.26
77210 - Contrib to UNJSPF-GS-TA	0.00	3,435.91	0.00	3,435.91
77215 - Contrib-Med,SocIns-GS Staff-TA	0.00	546.03	0.00	546.03
77245 - Dependency Allow - GS Staff-TA	0.00	483.34	0.00	483.34
77260 - Other payroll costs GS-TA	0.00	50.06	0.00	50.06
77295 - MAIP Premium TA/GS	0.00	35.22	0.00	35.22
77297 - Appendix D TA/GS	0.00	52.85	0.00	52.85
77385 - Contribution to Security	0.00	2,109.26	0.00	2,109.26
77386 - Contribution to ICT_TA	0.00	790.97	0.00	790.97
77396 - PAYROLL MGT COST RECOVERY	0.00	494.13	0.00	494.13
77630 - Dep Exp Owned - ITC	0.00	33.56	0.00	33.56
Total for Fund 30000	0.00	726,272.67	0.00	726,272.67
Total for Dept : 40805	0.00	726,272.67	0.00	726,272.67



Project Id : 00060694 Support to the Establishment o		Period :	Jan-Dec (2013)	
Output # : 00076555 Project Operation Support		Impl. Partner :	01574 National Execution	
		Location :	Indonesia	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Total for Output : 00076555	0.00	726,272.67	0.00	726,272.67
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Output # : 00082624 National REDD+ Strategy	Impl. Partner :	01574 National Execution
	Location :	Indonesia

Dept: 40805 (Indonesia - Energy & Envimmnt)

Fund : 30000 (PROGRAMME COST SHARING)

71205 - Intl Consultants-Sht Term-Tech	0.00	0.00	0.00	0.00
71305 - Local Consult.-Sht Term-Tech	0.00	160,104.43	0.00	160,104.43
71405 - Service Contracts-Individuals	0.00	24,117.99	0.00	24,117.99
71410 - MAIP Premium SC	0.00	103.15	0.00	103.15
71610 - Travel Tickets-Local	0.00	20,298.85	0.00	20,298.85
71615 - Daily Subsistence Allow-Intl	0.00	1,363.89	0.00	1,363.89
71620 - Daily Subsistence Allow-Local	0.00	17,659.55	0.00	17,659.55
71635 - Travel - Other	0.00	6,372.94	0.00	6,372.94
72105 - Svc Co-Construction & Engineer	0.00	0.00	0.00	0.00
72135 - Svc Co-Communications Service	0.00	976.59	0.00	976.59
72415 - Courier Charges	0.00	66.83	0.00	66.83
72425 - Mobile Telephone Charges	0.00	40.38	0.00	40.38
72440 - Connectivity Charges	0.00	310.96	0.00	310.96
72505 - Stationery & other Office Supp	0.00	28.16	0.00	28.16
72515 - Print Media	0.00	37.29	0.00	37.29
72715 - Hospitality Catering	0.00	0.00	0.00	0.00
73107 - Rent - Meeting Rooms	0.00	2,945.57	0.00	2,945.57
73305 - Maint & Licensing of Hardware	0.00	260.24	0.00	260.24
73405 - Rental & Maint-Other Office Eq	0.00	431.75	0.00	431.75
74210 - Printing and Publications	0.00	32,632.62	0.00	32,632.62
74215 - Promotional Materials and Dist	0.00	1,110.89	0.00	1,110.89
74220 - Translation Costs	0.00	3,532.50	0.00	3,532.50
74225 - Other Media Costs	0.00	2,059.03	0.00	2,059.03
74510 - Bank Charges	0.00	3.60	0.00	3.60
74599 - UNDP cost recovery chrgs-Bills	0.00	629.44	0.00	629.44
74720 - Distribution Cost	0.00	896.43	0.00	896.43
74725 - Other L.T.S.H.	0.00	448.62	0.00	448.62
75105 - Facilities & Admin - Implement	0.00	49,625.15	0.00	49,625.15
75705 - Learning costs	0.00	128,761.45	0.00	128,761.45
75706 - Learning - ticket costs	0.00	52,136.67	0.00	52,136.67
75707 - Learning - subsistence allowan	0.00	153,006.52	0.00	153,006.52
75712 - TrnWrkshp&Conf - Honorariums	0.00	98,594.32	0.00	98,594.32
76125 - Realized Loss	0.00	259.03	0.00	259.03
76135 - Realized Gain	0.00	- 430.90	0.00	- 430.90

Total for Fund 30000	0.00	758,383.94	0.00	758,383.94
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Total for Dept : 40805	0.00	758,383.94	0.00	758,383.94
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Total for Output : 00082624	0.00	758,383.94	0.00	758,383.94
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Page 5 of 19  
Run Time: 30-06-2014 02:06:12

Output # : 00082629 Communications	Impl. Partner : 01574 National Execution Location : Indonesia
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**Fund : 30000 (PROGRAMME COST SHARING)**

71205	- Intl Consultants-Sht Term-Tech	0.00	219,416.10	0.00	219,416.10
71305	- Local Consult.-Sht Term-Tech	0.00	205,481.69	0.00	205,481.69
71405	- Service Contracts-Individuals	0.00	99,600.16	0.00	99,600.16
71410	- MAIP Premium SC	0.00	435.85	0.00	435.85
71605	- Travel Tickets-International	0.00	7,474.26	0.00	7,474.26
71610	- Travel Tickets-Local	0.00	7,943.86	0.00	7,943.86
71615	- Daily Subsistence Allow-Intl	0.00	5,058.42	0.00	5,058.42
71620	- Daily Subsistence Allow-Local	0.00	6,697.16	0.00	6,697.16
71635	- Travel - Other	0.00	3,802.29	0.00	3,802.29
72130	- Svc Co-Transportation Services	0.00	7,110.45	0.00	7,110.45
72140	- Svc Co-Information Technology	0.00	109.07	0.00	109.07
72145	- Svc Co-Training and Educ Serv	0.00	14.68	0.00	14.68
72160	- Svc Co-Education & Health Serv	0.00	151.31	0.00	151.31
72175	- Svc Co-Urban, Rural & Regional	0.00	283.58	0.00	283.58
72215	- Transporation Equipment	0.00	0.00	0.00	0.00
72405	- Acquisition of Communic Equip	0.00	1,357.33	0.00	1,357.33
72415	- Courier Charges	0.00	3.69	0.00	3.69
72505	- Stationery & other Office Supp	0.00	75.70	0.00	75.70
72510	- Publications	0.00	4,979.68	0.00	4,979.68
72715	- Hospitality Catering	0.00	0.00	0.00	0.00
73107	- Rent - Meeting Rooms	0.00	7,736.80	0.00	7,736.80
73305	- Maint & Licensing of Hardware	0.00	905.16	0.00	905.16
74110	- Audit Fees	0.00	4,652.96	0.00	4,652.96
74205	- Audio Visual Productions	0.00	266,244.82	0.00	266,244.82
74210	- Printing and Publications	0.00	28,140.40	0.00	28,140.40
74215	- Promotional Materials and Dist	0.00	277.72	0.00	277.72
74220	- Translation Costs	0.00	1,998.97	0.00	1,998.97
74225	- Other Media Costs	0.00	116,905.10	0.00	116,905.10
74525	- Sundry	0.00	13.72	0.00	13.72
74599	- UNDP cost recovery chrgs-Bills	0.00	1,889.05	0.00	1,889.05
74720	- Distribution Cost	0.00	544.32	0.00	544.32
74725	- Other L.T.S.H.	0.00	401.02	0.00	401.02
75105	- Facilities & Admin - Implement	0.00	85,905.60	0.00	85,905.60
75705	- Learning costs	0.00	61,508.57	0.00	61,508.57
75706	- Learning - ticket costs	0.00	26,414.91	0.00	26,414.91
75707	- Learning - subsistence allowan	0.00	58,391.16	0.00	58,391.16
75712	- TrnWrkshp&Conf - Honorariums	0.00	3,596.87	0.00	3,596.87
76125	- Realized Loss	0.00	71.63	0.00	71.63
76135	- Realized Gain	0.00	-919.23	0.00	-919.23
77105	- Salaries - NP Staff-TA	0.00	406.82	0.00	406.82
77305	- Salaries - IP Staff-TA	0.00	38,335.32	0.00	38,335.32
77310	- Post Adjustment - IP Staff-TA	0.00	18,487.08	0.00	18,487.08
77315	- Contrib-Med,SocIns-IP Staff-TA	0.00	746.62	0.00	746.62
77345	- Dep Allowances-IP Staff-TA	0.00	2,929.02	0.00	2,929.02
77357	- Repat. Grt/Comm Ann Lv-IP-TA	0.00	898.65	0.00	898.65



Project Id : 00060694 Support to the Establishment o	Period :	Jan-Dec (2013)		
Output # : 00082629 Communications	Impl. Partner :	01574 National Execution		
	Location :	Indonesia		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

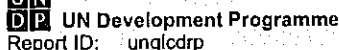
77375 - Contrib-Jt Staff Pens Fd-IP-TA	0.00	12,006.79	0.00	12,006.79
77385 - Contribution to Security	0.00	2,272.88	0.00	2,272.88
77386 - Contribution to ICT_TA	0.00	852.34	0.00	852.34
77395 - MAIP Premium TA/IP	0.00	113.64	0.00	113.64
77396 - PAYROLL MGT COST RECOVERY	0.00	386.28	0.00	386.28
77397 - Appendix D TA/IP	0.00	170.48	0.00	170.48
Total for Fund 30000	0.00	1,312,280.75	0.00	1,312,280.75
Total for Dept : 40805	0.00	1,312,280.75	0.00	1,312,280.75
Total for Output : 00082629	0.00	1,312,280.75	0.00	1,312,280.75

Output # : 00082630 Funding Instruments	Impl. Partner :	01574 National Execution
	Location :	Indonesia

Dept: 40805 (Indonesia - Energy & Envirnmnt)

Fund : 30000 (PROGRAMME COST SHARING)

71305 - Local Consult.-Sht Term-Tech	0.00	158,534.48	0.00	158,534.48
71405 - Service Contracts-Individuals	0.00	137,114.27	0.00	137,114.27
71410 - MAIP Premium SC	0.00	615.70	0.00	615.70
71605 - Travel Tickets-International	0.00	2,375.00	0.00	2,375.00
71610 - Travel Tickets-Local	0.00	5,239.61	0.00	5,239.61
71615 - Daily Subsistence Allow-Intl	0.00	12,793.43	0.00	12,793.43
71620 - Daily Subsistence Allow-Local	0.00	6,102.00	0.00	6,102.00
71635 - Travel - Other	0.00	3,206.63	0.00	3,206.63
72215 - Transportation Equipment	0.00	- 154.96	0.00	- 154.96
72715 - Hospitality Catering	0.00	154.96	0.00	154.96
72815 - Inform Technology Supplies	0.00	75.70	0.00	75.70
73107 - Rent - Meeting Rooms	0.00	224.03	0.00	224.03
73305 - Maint & Licensing of Hardware	0.00	241.14	0.00	241.14
74215 - Promotional Materials and Dist	0.00	26.74	0.00	26.74
74599 - UNDP cost recovery chrgs-Bills	0.00	1,259.62	0.00	1,259.62
74725 - Other L.T.S.H.	0.00	708.97	0.00	708.97
75105 - Facilities & Admin - Implement	0.00	34,585.42	0.00	34,585.42
75705 - Learning costs	0.00	54,753.36	0.00	54,753.36
75706 - Learning - ticket costs	0.00	39,926.83	0.00	39,926.83
75707 - Learning - subsistence allowan	0.00	47,592.15	0.00	47,592.15
75712 - TrnWrkshp&Conf - Honorariums	0.00	23,287.53	0.00	23,287.53
76125 - Realized Loss	0.00	47.34	0.00	47.34
76135 - Realized Gain	0.00	- 130.56	0.00	- 130.56
Total for Fund 30000	0.00	528,579.39	0.00	528,579.39
Total for Dept : 40805	0.00	528,579.39	0.00	528,579.39
Total for Output : 00082630	0.00	528,579.39	0.00	528,579.39

Page 7 of 19  
Run Time: 30-06-2014 02:06:12

Output # : 00082645 Monitoring and Reporting	Impl. Partner : Location :	01574 National Execution Indonesia
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**Fund : 30000 (PROGRAMME COST SHARING)**

61305 - Salaries - IP Staff	0.00	0.00	37,481.54	37,481.54
61310 - Post Adjustment - IP Staff	0.00	0.00	17,416.58	17,416.58
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	0.00	11,723.56	11,723.56
62315 - Contrib. to medical, social in	0.00	0.00	159.72	159.72
62320 - Mobility, Hardship, Non-remova	0.00	0.00	1,350.00	1,350.00
62340 - Annual Leave Expense - IP	0.00	0.00	- 70.60	- 70.60
63335 - Home Leave Trvl & Allow-IP Stf	0.00	0.00	501.02	501.02
63511 - Staff related Insurance-Others	0.00	0.00	75.00	75.00
63530 - Contribution to EOS Benefits	0.00	0.00	0.00	0.00
63535 - Contribution to Security	0.00	0.00	41.08	41.08
63540 - Contribution to Training	0.00	0.00	1,703.67	1,703.67
63610 - UNOPS CMDC_Supervised Staff	0.00	0.00	0.00	0.00
63660 - Agency Employee Cost HQ only	0.00	0.00	6,675.65	6,675.65
64340 - Staff related Cost-Others	0.00	0.00	74.28	74.28
65115 - Contributions to ASHI Reserve	0.00	0.00	0.00	0.00
65135 - Payroll Mgt Cost Recovery ATLA	0.00	0.00	1,916.06	1,916.06
71305 - Local Consult.-Sht Term-Tech	0.00	0.00	1,667.17	1,667.17
71330 - UNOPS CMDC_Supervised LICA	0.00	0.00	0.00	0.00
71605 - Travel Tickets-International	0.00	0.00	3,246.00	3,246.00
71610 - Travel Tickets-Local	0.00	0.00	353.08	353.08
71620 - Daily Subsistence Allow-Local	0.00	0.00	5,725.00	5,725.00
71635 - Travel - Other	0.00	0.00	453.80	453.80
72210 - Machinery and Equipment	0.00	0.00	878.73	878.73
72399 - Other Materials and Goods	0.00	0.00	82.54	82.54
72405 - Acquisition of Communic Equip	0.00	0.00	2,303,581.91	2,303,581.91
72410 - Acquisition of Audio Visual Eq	0.00	0.00	0.00	0.00
72415 - Courier Charges	0.00	0.00	5,354.76	5,354.76
72420 - Land Telephone Charges	0.00	0.00	12.45	12.45
72425 - Mobile Telephone Charges	0.00	0.00	- 29.94	- 29.94
72440 - Connectivity Charges	0.00	0.00	1,970,101.69	1,970,101.69
72505 - Stationery & other Office Supp	0.00	0.00	614.18	614.18
72805 - Acquis of Computer Hardware	0.00	0.00	0.00	0.00
72815 - Inform Technology Supplies	0.00	0.00	328.31	328.31
73107 - Rent - Meeting Rooms	0.00	0.00	- 1,089.14	- 1,089.14
73120 - Utilities	0.00	0.00	- 59.37	- 59.37
73610 - UNOPS CMDC_non-person related	0.00	0.00	0.00	0.00
74525 - Sundry	0.00	0.00	14,483.83	14,483.83
74555 - MSA_Management Fee	0.00	0.00	0.00	0.00
74559 - PDR AOS Fees UNOPS	0.00	0.00	215,703.59	215,703.59
75105 - Facilities & Admin - Implement	0.00	321,609.83	- 403.00	321,206.83
75706 - Learning - ticket costs	0.00	0.00	- 1,830.00	- 1,830.00
75707 - Learning - subsistence allowan	0.00	0.00	- 4,200.00	- 4,200.00
76125 - Realized Loss	0.00	0.00	3.72	3.72
76135 - Realized Gain	0.00	0.00	- 8,476.31	- 8,476.31



Project Id : 00060694 Support to the Establishment o	Period :	Jan-Dec (2013)		
Output # : 00082645 Monitoring and Reporting	Impl. Partner :	01574 National Execution		
	Location :	Indonesia		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Total for Fund 30000 0.00 321,609.83 4,585,550.56 4,907,160.39

Total for Dept : 40801 0.00 321,609.83 4,585,550.56 4,907,160.39

Dept: 40805 (Indonesia - Energy &Envrnmnt)

Fund : 30000 (PROGRAMME COST SHARING)

71305 - Local Consult.-Sht Term-Tech	0.00	95,828.29	0.00	95,828.29
71405 - Service Contracts-Individuals	0.00	42,070.91	0.00	42,070.91
71410 - MAIP Premium SC	0.00	190.03	0.00	190.03
71610 - Travel Tickets-Local	0.00	5,199.34	0.00	5,199.34
71620 - Daily Subsistence Allow-Local	0.00	11,122.20	0.00	11,122.20
71635 - Travel - Other	0.00	3,185.93	0.00	3,185.93
72120 - Svc Co-Trade and Business Serv	0.00	232.25	0.00	232.25
72130 - Svc Co-Transportation Services	0.00	113.08	0.00	113.08
72135 - Svc Co-Communications Service	0.00	451.01	0.00	451.01
72215 - Transporation Equipment	0.00	0.00	0.00	0.00
72399 - Other Materials and Goods	0.00	1,820.00	0.00	1,820.00
72405 - Acquisition of Communic Equip	0.00	11,310.00	0.00	11,310.00
72415 - Courier Charges	0.00	766.84	0.00	766.84
72440 - Connectivity Charges	0.00	525.00	0.00	525.00
72445 - Common Services-Communications	0.00	31,916.81	0.00	31,916.81
72505 - Stationery & other Office Supp	0.00	85.35	0.00	85.35
72515 - Print Media	0.00	1,285.34	0.00	1,285.34
72815 - Inform Technology Supplies	0.00	440.80	0.00	440.80
73107 - Rent - Meeting Rooms	0.00	14,360.82	0.00	14,360.82
73305 - Maint & Licensing of Hardware	0.00	146.35	0.00	146.35
74599 - UNDP cost recovery chrgs-Bills	0.00	629.44	0.00	629.44
74725 - Other L.T.S.H.	0.00	1,087.09	0.00	1,087.09
75105 - Facilities & Admin - Implement	0.00	18,085.44	0.00	18,085.44
75705 - Learning costs	0.00	29,024.07	0.00	29,024.07
75706 - Learning - ticket costs	0.00	9,783.45	0.00	9,783.45
75707 - Learning - subsistence allowan	0.00	- 13,120.96	0.00	- 13,120.96
75712 - TrnWrkshp&Conf - Honorariums	0.00	9,909.98	0.00	9,909.98
76125 - Realized Loss	0.00	55.42	0.00	55.42
76135 - Realized Gain	0.00	- 180.32	0.00	- 180.32

Total for Fund 30000 0.00 276,323.96 0.00 276,323.96

Total for Dept : 40805 0.00 276,323.96 0.00 276,323.96

Total for Output : 00082645 0.00 597,933.79 4,585,550.56 5,183,484.35

Output # : 00082646 Pilot Province	Impl. Partner :	01574 National Execution
	Location :	Indonesia

Dept: 40801 (Indonesia - Central)



Project Id : 00060694 Support to the Establishment o	Period :	Jan-Dec (2013)		
Output # : 00082646 Pilot Province	Impl. Partner :	01574 National Execution		
	Location :	Indonesia		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Fund : 30000 (PROGRAMME COST SHARING)

61105 - Salaries - NP Staff	0.00	0.00	187,330.00	187,330.00
61305 - Salaries - IP Staff	0.00	0.00	0.00	0.00
61310 - Post Adjustment - IP Staff	0.00	0.00	0.00	0.00
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	0.00	0.00	0.00
62315 - Contrib. to medical, social in	0.00	0.00	0.00	0.00
62320 - Mobility, Hardship, Non-remova	0.00	0.00	0.00	0.00
62340 - Annual Leave Expense - IP	0.00	0.00	0.00	0.00
63335 - Home Leave Trvl & Allow-IP Stf	0.00	0.00	0.00	0.00
63511 - Staff related Insurance-Others	0.00	0.00	0.00	0.00
63530 - Contribution to EOS Benefits	0.00	0.00	0.00	0.00
63535 - Contribution to Security	0.00	0.00	0.00	0.00
63540 - Contribution to Training	0.00	0.00	0.00	0.00
63660 - Agency Employee Cost HQ only	0.00	0.00	0.00	0.00
64340 - Staff related Cost-Others	0.00	0.00	0.00	0.00
65115 - Contributions to ASHI Reserve	0.00	0.00	0.00	0.00
65135 - Payroll Mgt Cost Recovery ATLA	0.00	0.00	0.00	0.00
71205 - Intl Consultants-Sht Term-Tech	0.00	0.00	280,550.24	280,550.24
71305 - Local Consult.-Sht Term-Tech	0.00	0.00	142,134.06	142,134.06
71330 - UNOPS CMDC Supervised LICA	0.00	0.00	0.00	0.00
71405 - Service Contracts-Individuals	0.00	0.00	66,016.00	66,016.00
71605 - Travel Tickets-International	0.00	0.00	45,601.00	45,601.00
71610 - Travel Tickets-Local	0.00	0.00	4,886.96	4,886.96
71620 - Daily Subsistence Allow-Local	0.00	0.00	10,426.32	10,426.32
71635 - Travel - Other	0.00	0.00	7,147.54	7,147.54
72105 - Svc Co-Construction & Engineer	0.00	0.00	234,408.05	234,408.05
72145 - Svc Co-Training and Educ Serv	0.00	0.00	108,822.00	108,822.00
72175 - Svc Co-Urban, Rural & Regional	0.00	0.00	- 13,898.00	- 13,898.00
72205 - Office Machinery	0.00	0.00	0.00	0.00
72210 - Machinery and Equipment	0.00	0.00	133,295.95	133,295.95
72220 - Furniture	0.00	0.00	137.17	137.17
72225 - Sale of Equip & Furniture	0.00	0.00	17,528.00	17,528.00
72305 - Agri & Forestry Products	0.00	0.00	137,365.00	137,365.00
72310 - Minerals,Mining & Metal Prdcts	0.00	0.00	510.99	510.99
72320 - Wood & Paper Products	0.00	0.00	15,367.71	15,367.71
72399 - Other Materials and Goods	0.00	0.00	1,201.87	1,201.87
72415 - Courier Charges	0.00	0.00	505.96	505.96
72420 - Land Telephone Charges	0.00	0.00	12.45	12.45
72425 - Mobile Telephone Charges	0.00	0.00	235.55	235.55
72440 - Connectivity Charges	0.00	0.00	1,301.29	1,301.29
72445 - Common Services-Communications	0.00	0.00	2,602.00	2,602.00
72505 - Stationery & other Office Supp	0.00	0.00	8,549.70	8,549.70
72815 - Inform Technology Supplies	0.00	0.00	350.90	350.90
73105 - Rent	0.00	0.00	254,157.00	254,157.00
73108 - Leased office equip and furnit	0.00	0.00	182.90	182.90
73120 - Utilities	0.00	0.00	- 59.38	- 59.38
73125 - Common Services-Premises	0.00	0.00	146.22	146.22
73216 - Construction Cost	0.00	0.00	359,676.87	359,676.87
73405 - Rental & Maint-Other Office Eq	0.00	0.00	753.28	753.28
73406 - Maintenance of Equipment	0.00	0.00	80,191.63	80,191.63
73410 - Maint, Oper of Transport Equip	0.00	0.00	292.45	292.45
73420 - Leased Vehicles	0.00	0.00	5,385.56	5,385.56
73610 - UNOPS CMDC_non-person related	0.00	0.00	0.00	0.00



Project Id : 00060694 Support to the Establishment o		Period :	Jan-Dec (2013)	
Output # : 00082646 Pilot Province		Impl. Partner :	01574 National Execution	
		Location :	Indonesia	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
74210 - Printing and Publications	0.00	0.00	400.96	400.96
74220 - Translation Costs	0.00	0.00	270.66	270.66
74225 - Other Media Costs	0.00	0.00	3,059.74	3,059.74
74420 - Exch Loss ExecutingAgt HQ only	0.00	0.00	- 905.00	- 905.00
74525 - Sundry	0.00	0.00	139,262.69	139,262.69
74555 - MSA_Management Fee	0.00	0.00	0.00	0.00
74559 - PDR AOS Fees UNOPS	0.00	0.00	48,437.55	48,437.55
74725 - Other L.T.S.H.	0.00	0.00	578.38	578.38
75105 - Facilities & Admin - Implement	0.00	166,984.64	- 7,693.00	159,291.64
75705 - Learning costs	0.00	0.00	111,922.38	111,922.38
75706 - Learning - ticket costs	0.00	0.00	- 5,677.00	- 5,677.00
75707 - Learning - subsistence allowan	0.00	0.00	- 4,971.00	- 4,971.00
76125 - Realized Loss	0.00	0.00	623.23	623.23
76135 - Realized Gain	0.00	0.00	- 2,915.82	- 2,915.82
Total for Fund 30000	0.00	166,984.64	2,375,509.01	2,542,493.65
Total for Dept : 40801	0.00	166,984.64	2,375,509.01	2,542,493.65
Dept: 40804 (Indonesia - Dem. Governance)				
Fund : 30000 (PROGRAMME COST SHARING)				
72710 - Hospitality-Vouchered Expenses	0.00	466.07	0.00	466.07
75105 - Facilities & Admin - Implement	0.00	1,052.55	0.00	1,052.55
75705 - Learning costs	0.00	14,570.36	0.00	14,570.36
76125 - Realized Loss	0.00	0.01	0.00	0.01
76135 - Realized Gain	0.00	0.72	0.00	0.72
Total for Fund 30000	0.00	16,089.71	0.00	16,089.71
Total for Dept : 40804	0.00	16,089.71	0.00	16,089.71
Dept: 40805 (Indonesia - Energy & Envirnmnt)				
Fund : 30000 (PROGRAMME COST SHARING)				
61105 - Salaries - NP Staff	0.00	10,068.72	0.00	10,068.72
62105 - Dependency Allowance-NP Staff	0.00	434.76	0.00	434.76
62110 - Contrib Joint Staff Pension-NP	0.00	1,992.13	0.00	1,992.13
62115 - Contrib to Med,SocIns-NP Staff	0.00	312.12	0.00	312.12
62140 - Annual Leave Expense - NO	0.00	- 436.40	0.00	- 436.40
63530 - Contribution to EOS Benefits	0.00	377.57	0.00	377.57
63535 - Contribution to Security	0.00	402.75	0.00	402.75
63545 - Contribution to ICT	0.00	151.02	0.00	151.02
63550 - Contributions to MAIP	0.00	20.14	0.00	20.14
63555 - Contribution to UN JFA	0.00	181.24	0.00	181.24
63560 - Contributions to Appendix D	0.00	30.20	0.00	30.20
65115 - Contributions to ASHI Reserve	0.00	805.51	0.00	805.51
65135 - Payroll Mgt Cost Recovery ATLA	0.00	67.23	0.00	67.23
71205 - Intl Consultants-Sht Term-Tech	0.00	25,916.28	0.00	25,916.28
71305 - Local Consult.-Sht Term-Tech	0.00	405,760.30	0.00	405,760.30



Project Id : 00060694 Support to the Establishment o		Period : Jan-Dec (2013)		
Output # : 00082646 Pilot Province		Impl. Partner : 01574 National Execution Location : Indonesia		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71405 - Service Contracts-Individuals	0.00	227,559.56	0.00	227,559.56
71410 - MAIP Premium SC	0.00	927.22	0.00	927.22
71605 - Travel Tickets-International	0.00	25,604.40	0.00	25,604.40
71610 - Travel Tickets-Local	0.00	30,055.73	0.00	30,055.73
71615 - Daily Subsistence Allow-Intl	0.00	14,828.47	0.00	14,828.47
71620 - Daily Subsistence Allow-Local	0.00	29,867.81	0.00	29,867.81
71625 - Daily Substist Allow-Mtg Partic	0.00	1,052.66	0.00	1,052.66
71630 - Shipment	0.00	19,650.00	0.00	19,650.00
71635 - Travel - Other	0.00	15,354.28	0.00	15,354.28
72105 - Svc Co-Construction & Engineer	0.00	1,506,811.40	0.00	1,506,811.40
72120 - Svc Co-Trade and Business Serv	0.00	24,188.69	0.00	24,188.69
72130 - Svc Co-Transportation Services	0.00	8,181.37	0.00	8,181.37
72210 - Machinery and Equipment	0.00	891.99	0.00	891.99
72215 - Transporation Equipment	0.00	0.00	0.00	0.00
72220 - Furniture	0.00	111.86	0.00	111.86
72350 - Medical Kits	0.00	269.88	0.00	269.88
72402 - Building Maintenance	0.00	15,676.67	0.00	15,676.67
72405 - Acquisition of Communic Equip	0.00	24,721.74	0.00	24,721.74
72415 - Courier Charges	0.00	332.41	0.00	332.41
72420 - Land Telephone Charges	0.00	1,518.13	0.00	1,518.13
72425 - Mobile Telephone Charges	0.00	3,392.57	0.00	3,392.57
72430 - Postage and Pouch	0.00	5.35	0.00	5.35
72440 - Connectivity Charges	0.00	19,838.40	0.00	19,838.40
72505 - Stationery & other Office Supp	0.00	4,113.43	0.00	4,113.43
72510 - Publications	0.00	64.88	0.00	64.88
72515 - Print Media	0.00	713.02	0.00	713.02
72520 - Electronic Media	0.00	47.51	0.00	47.51
72605 - Grants to Instit & other Benef	0.00	177,715.68	0.00	177,715.68
72810 - Acquis of Computer Software	0.00	39,150.79	0.00	39,150.79
72815 - Inform Technology Supplies	0.00	2,610.27	0.00	2,610.27
73105 - Rent	0.00	1,674.71	0.00	1,674.71
73107 - Rent - Meeting Rooms	0.00	240.00	0.00	240.00
73110 - Custodial & Cleaning Services	0.00	22,649.93	0.00	22,649.93
73120 - Utilities	0.00	5,466.94	0.00	5,466.94
73125 - Common Services-Premises	0.00	18,262.07	0.00	18,262.07
73305 - Maint & Licensing of Hardware	0.00	246.27	0.00	246.27
73405 - Rental & Maint-Other Office Eq	0.00	54.74	0.00	54.74
73406 - Maintenance of Equipment	0.00	190.84	0.00	190.84
73410 - Maint, Oper of Transport Equip	0.00	110.66	0.00	110.66
74125 - Investment Management Fees	0.00	175.99	0.00	175.99
74210 - Printing and Publications	0.00	7,935.74	0.00	7,935.74
74215 - Promotional Materials and Dist	0.00	1,985.26	0.00	1,985.26
74225 - Other Media Costs	0.00	7,016.43	0.00	7,016.43
74510 - Bank Charges	0.00	0.51	0.00	0.51
74525 - Sundry	0.00	342.63	0.00	342.63
74599 - UNDP cost recovery chrgrs-Bills	0.00	1,573.96	0.00	1,573.96
74710 - Land Transport	0.00	14.36	0.00	14.36
74725 - Other L.T.S.H.	0.00	17,776.05	0.00	17,776.05
75105 - Facilities & Admin - Implement	0.00	211,145.22	0.00	211,145.22
75705 - Learning costs	0.00	94,774.51	0.00	94,774.51
75706 - Learning - ticket costs	0.00	35,703.57	0.00	35,703.57
75707 - Learning - subsistence allowan	0.00	96,847.76	0.00	96,847.76
75710 - Participation of counterparts	0.00	277.42	0.00	277.42
75712 - TrnWrkshp&Conf - Honorariums	0.00	6,244.79	0.00	6,244.79





Project Id : 00060694 Support to the Establishment o		Period : Jan-Dec (2013)		
Output # : 00082646 Pilot Province		Impl. Partner : 01574 National Execution Location : Indonesia		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
76125 - Realized Loss	0.00	49.63	0.00	49.63
76135 - Realized Gain	0.00	- 687.35	0.00	- 687.35
77205 - Salaries - GS Staff-TA	0.00	9,775.19	0.00	9,775.19
77210 - Contrib to UNJSPF-GS-TA	0.00	1,906.76	0.00	1,906.76
77215 - Contrib-Med,Soclns-GS Staff-TA	0.00	303.03	0.00	303.03
77245 - Dependency Allow - GS Staff-TA	0.00	707.54	0.00	707.54
77260 - Other payroll costs GS-TA	0.00	251.07	0.00	251.07
77295 - MAIP Premium TA/GS	0.00	19.55	0.00	19.55
77297 - Appendix D TA/GS	0.00	29.32	0.00	29.32
77305 - Salaries - IP Staff-TA	0.00	20,949.55	0.00	20,949.55
77310 - Post Adjustment - IP Staff-TA	0.00	9,519.49	0.00	9,519.49
77315 - Contrib-Med,Soclns-IP Staff-TA	0.00	274.91	0.00	274.91
77357 - Repat. Gr/Comm Ann Lv-IP-TA	0.00	2,040.07	0.00	2,040.07
77375 - Contrib-Jt Staff Pens Fd-IP-TA	0.00	6,879.25	0.00	6,879.25
77385 - Contribution to Security	0.00	1,609.79	0.00	1,609.79
77386 - Contribution to ICT TA	0.00	603.64	0.00	603.64
77395 - MAIP Premium TA/IP	0.00	60.95	0.00	60.95
77396 - PAYROLL MGT COST RECOVERY	0.00	433.95	0.00	433.95
77397 - Appendix D TA/IP	0.00	91.39	0.00	91.39
Total for Fund 30000	0.00	3,226,867.83	0.00	3,226,867.83
Total for Dept : 40805	0.00	3,226,867.83	0.00	3,226,867.83
Total for Output : 00082646	0.00	3,409,942.18	2,375,509.01	5,785,451.19

Output # : 00082647 Moratorium		Impl. Partner : 01574 National Execution		
		Location : Indonesia		
Dept: 40805 (Indonesia - Energy & Envirnmnt)				
Fund : 30000 (PROGRAMME COST SHARING)				
71305 - Local Consult.-Sht Term-Tech	0.00	32,717.44	0.00	32,717.44
71605 - Travel Tickets-International	0.00	1,557.00	0.00	1,557.00
71610 - Travel Tickets-Local	0.00	5,701.55	0.00	5,701.55
71615 - Daily Subsistence Allow-Intl	0.00	7,563.87	0.00	7,563.87
71620 - Daily Subsistence Allow-Local	0.00	4,765.81	0.00	4,765.81
71635 - Travel - Other	0.00	3,458.80	0.00	3,458.80
72105 - Svc Co-Construction & Engineer	0.00	15,632.80	0.00	15,632.80
72145 - Svc Co-Training and Educ Serv	0.00	1.51	0.00	1.51
72605 - Grants to Instit & other Benef	0.00	155,090.89	0.00	155,090.89
73107 - Rent - Meeting Rooms	0.00	1,710.77	0.00	1,710.77
73305 - Maint & Licensing of Hardware	0.00	136.25	0.00	136.25
74210 - Printing and Publications	0.00	501.61	0.00	501.61
74215 - Promotional Materials and Dist	0.00	833.16	0.00	833.16
74220 - Translation Costs	0.00	516.10	0.00	516.10
74725 - Other L.T.S.H.	0.00	5,477.36	0.00	5,477.36
75105 - Facilities & Admin - Implement	0.00	20,236.30	0.00	20,236.30
75705 - Learning costs	0.00	21,834.37	0.00	21,834.37
75706 - Learning - ticket costs	0.00	17,376.37	0.00	17,376.37



Project Id : 00060694 Support to the Establishment o	Period :	Jan-Dec (2013)
Output # : 00082647 Moratorium	Impl. Partner :	01574 National Execution
	Location :	Indonesia

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
75707 - Learning – subsistence allowan	0.00	13,841.42	0.00	13,841.42
75712 - TrnWrkshp&Conf - Honorariums	0.00	372.94	0.00	372.94
76125 - Realized Loss	0.00	2.95	0.00	2.95
76135 - Realized Gain	0.00	- 76.91	0.00	- 76.91
<b>Total for Fund 30000</b>	<b>0.00</b>	<b>309,252.36</b>	<b>0.00</b>	<b>309,252.36</b>
<b>Total for Dept : 40805</b>	<b>0.00</b>	<b>309,252.36</b>	<b>0.00</b>	<b>309,252.36</b>
<b>Total for Output : 00082647</b>	<b>0.00</b>	<b>309,252.36</b>	<b>0.00</b>	<b>309,252.36</b>

Output # : 00082648 Mainstreaming REDD+	Impl. Partner :	01574 National Execution
	Location :	Indonesia

Dept: 40805 (Indonesia - Energy &Envrnmnt)

Fund : 30000 (PROGRAMME COST SHARING)

71305 - Local Consult.-Sht Term-Tech	0.00	108,700.80	0.00	108,700.80
71405 - Service Contracts-Individuals	0.00	30,219.13	0.00	30,219.13
71410 - MAIP Premium SC	0.00	135.63	0.00	135.63
71610 - Travel Tickets-Local	0.00	1,619.16	0.00	1,619.16
71620 - Daily Subsistence Allow-Local	0.00	5,762.71	0.00	5,762.71
71635 - Travel - Other	0.00	2,869.08	0.00	2,869.08
72715 - Hospitality Catering	0.00	0.00	0.00	0.00
73107 - Rent - Meeting Rooms	0.00	584.01	0.00	584.01
73125 - Common Services-Premises	0.00	5,024.13	0.00	5,024.13
73305 - Maint & Licensing of Hardware	0.00	146.35	0.00	146.35
74210 - Printing and Publications	0.00	39.06	0.00	39.06
74599 - UNDP cost recovery chrgs-Bills	0.00	629.44	0.00	629.44
74725 - Other L.T.S.H.	0.00	134.19	0.00	134.19
75105 - Facilities & Admin - Implement	0.00	19,971.00	0.00	19,971.00
75705 - Learning costs	0.00	37,819.33	0.00	37,819.33
75706 - Learning - ticket costs	0.00	23,892.78	0.00	23,892.78
75707 - Learning – subsistence allowan	0.00	66,655.86	0.00	66,655.86
75712 - TrnWrkshp&Conf - Honorariums	0.00	1,068.26	0.00	1,068.26
76125 - Realized Loss	0.00	3.99	0.00	3.99
76135 - Realized Gain	0.00	- 373.97	0.00	- 373.97
<b>Total for Fund 30000</b>	<b>0.00</b>	<b>304,900.94</b>	<b>0.00</b>	<b>304,900.94</b>
<b>Total for Dept : 40805</b>	<b>0.00</b>	<b>304,900.94</b>	<b>0.00</b>	<b>304,900.94</b>
<b>Total for Output : 00082648</b>	<b>0.00</b>	<b>304,900.94</b>	<b>0.00</b>	<b>304,900.94</b>

Page 14 of 19  
Run Time: 30-06-2014 02:06:13

Output # : 00082647 Moratorium	Impl. Partner : 01574 National Execution Location : Indonesia
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**Fund : 30000 (PROGRAMME COST SHARING)**

<b>Total for Dept :</b>	<b>40803</b>	<b>0.00</b>	<b>- 66.60</b>	<b>0.00</b>	<b>- 66.60</b>
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**Fund : 30000 (PROGRAMME COST SHARING)**

71305 - Local Consult.-Sht Term-Tech	0.00	127,278.04	0.00	127,278.04
71405 - Service Contracts-Individuals	0.00	4,699.58	0.00	4,699.58
71410 - MAIP Premium SC	0.00	21.12	0.00	21.12
71610 - Travel Tickets-Local	0.00	3,945.51	0.00	3,945.51
71615 - Daily Subsistence Allow-Intl	0.00	2,360.22	0.00	2,360.22
71620 - Daily Subsistence Allow-Local	0.00	6,667.13	0.00	6,667.13
71635 - Travel - Other	0.00	5,314.55	0.00	5,314.55
72105 - Svc Co-Construction & Engineer	0.00	12,535.98	0.00	12,535.98
72415 - Courier Charges	0.00	2.93	0.00	2.93
72425 - Mobile Telephone Charges	0.00	74.07	0.00	74.07
72440 - Connectivity Charges	0.00	2,158.72	0.00	2,158.72
72715 - Hospitality Catering	0.00	0.00	0.00	0.00
73107 - Rent - Meeting Rooms	0.00	653.01	0.00	653.01
73305 - Maint & Licensing of Hardware	0.00	95.88	0.00	95.88
73405 - Rental & Maint-Other Office Eq	0.00	513.98	0.00	513.98
74115 - Legal Fees	0.00	141,094.04	0.00	141,094.04
74205 - Audio Visual Productions	0.00	2,477.29	0.00	2,477.29
74210 - Printing and Publications	0.00	10,537.31	0.00	10,537.31
74215 - Promotional Materials and Dist	0.00	2,710.29	0.00	2,710.29
74599 - UNDP cost recovery chrgs-Bills	0.00	315.09	0.00	315.09
74720 - Distribution Cost	0.00	663.84	0.00	663.84
75105 - Facilities & Admin - Implement	0.00	36,209.31	0.00	36,209.31
75705 - Learning costs	0.00	97,362.15	0.00	97,362.15
75706 - Learning - ticket costs	0.00	25,785.33	0.00	25,785.33
75707 - Learning - subsistence allowan	0.00	57,488.49	0.00	57,488.49
75708 - Learning - subcontracts	0.00	1,336.35	0.00	1,336.35
75712 - TrnWrkshp&Conf - Honorariums	0.00	11,184.92	0.00	11,184.92
76125 - Realized Loss	0.00	12.33	0.00	12.33
76135 - Realized Gain	0.00	- 531.95	0.00	- 531.95
<b>Total for Fund 30000</b>	<b>0.00</b>	<b>552,965.51</b>	<b>0.00</b>	<b>552,965.51</b>
<b>Total for Dept : 40805</b>	<b>0.00</b>	<b>552,965.51</b>	<b>0.00</b>	<b>552,965.51</b>



Project Id : 00060694 Support to the Establishment o	Period :	Jan-Dec (2013)		
Output # : 00082649 Legal Strengthening & Support	Impl. Partner :	01574 National Execution		
	Location :	Indonesia		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Total for Output : 00082649	0.00	552,898.91	0.00	552,898.91
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Project Total :	0.00	9,126,095.95	6,961,059.57	16,087,155.52
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Signed By : \_\_\_\_\_ Date : \_\_\_\_\_

Signed By : \_\_\_\_\_ Date : \_\_\_\_\_



**Selection Criteria :**

Business Unit : IDN10  
Period : Jan-Dec (2013)  
Selected Project Id : 00060694  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : ALL

Project Id : ALL Output # : ALL	Period : Jan-Dec (2013) Impl. Partner : Location :			
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
40801 - Indonesia - Central	0.00	488,594.47	6,961,059.57	7,449,654.04
40803 - Indonesia - Crisis Prev & Rcvry	0.00	- 66.60	0.00	- 66.60
40804 - Indonesia - Dem. Governance	0.00	16,089.71	0.00	16,089.71
40805 - Indonesia - Energy & Envirnmnt	0.00	8,621,478.37	0.00	8,621,478.37



Funds Utilization

Selection Criteria :

Business Unit : IDN10  
Period : Jan-Dec (2013)  
Selected Project Id : 00060694  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : ALL

Project/Award: 00060694 Support to the Establishment o

Period : As at Dec 31, 2013

Output #	00076532	Impl. Partner :01574 National Execution	UNDP AMOUNT
	Outstanding NEX advances		0.00
	Undepreciated Fixed Assets		0.00
	Inventory		0.00
	Prepayments		0.00
	Commitments		10,225.00

Output #	00076555	Impl. Partner :01574 National Execution	UNDP AMOUNT
	Outstanding NEX advances		0.00
	Undepreciated Fixed Assets		1,577.18
	Inventory		0.00
	Prepayments		0.00
	Commitments		403.72

Output #	00082624	Impl. Partner :01574 National Execution	UNDP AMOUNT
	Outstanding NEX advances		0.00
	Undepreciated Fixed Assets		0.00
	Inventory		0.00
	Prepayments		0.00
	Commitments		299.99

Output #	00082629	Impl. Partner :01574 National Execution	UNDP AMOUNT
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**Funds Utilization**

Outstanding NEX advances	0.00
Undepreciated Fixed Assets	0.00
Inventory	0.00
Prepayments	0.00
Commitments	14,400.00

Output #	00082630	Impl. Partner :01574 National Execution	UNDP AMOUNT
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Outstanding NEX advances	0.00
Undepreciated Fixed Assets	0.00
Inventory	0.00
Prepayments	0.00
Commitments	2,038.98

Output #	00082645	Impl. Partner :01574 National Execution	UNDP AMOUNT
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Outstanding NEX advances	0.00
Undepreciated Fixed Assets	0.00
Inventory	0.00
Prepayments	0.00
Commitments	0.00

Output #	00082646	Impl. Partner :01574 National Execution	UNDP AMOUNT
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Outstanding NEX advances	0.00
Undepreciated Fixed Assets	0.00
Inventory	0.00
Prepayments	0.00





Funds Utilization

Commitments 0.00

Output #	00082647	Impl. Partner :01574 National Execution	UNDP AMOUNT
	Outstanding NEX advances		0.00
	Undepreciated Fixed Assets		0.00
	Inventory		0.00
	Prepayments		0.00
	Commitments		0.00

Output #	00082648	Impl. Partner :01574 National Execution	UNDP AMOUNT
	Outstanding NEX advances		0.00
	Undepreciated Fixed Assets		0.00
	Inventory		0.00
	Prepayments		0.00
	Commitments		0.00

Output #	00082649	Impl. Partner :01574 National Execution	UNDP AMOUNT
	Outstanding NEX advances		0.00
	Undepreciated Fixed Assets		0.00
	Inventory		0.00
	Prepayments		0.00
	Commitments		0.00

Designated Institution Signature

Heru Prasetyo  
National Project Director

Country Office Signature

Stephen Rodriques  
Deputy Country Director

Mark Henderson  
Partner  
Moore Stephens LLP  
24 December 2014



## **Annex 2: Audit finding priority ratings**

The following categories of priorities are used:

<b>High (Critical)</b>	Action is considered imperative to ensure that UNDP is not exposed to high risks. Failure to take action could result in major consequences and issues.
<b>Medium (Important)</b>	Action is considered necessary to avoid exposure to significant risks. Failure to take action could result in significant consequences.
<b>Low</b>	Action is considered desirable and should result in enhanced control or better value for money. Low priority recommendations, if any, are dealt with by the Auditors directly with the Office management, during the exit meeting and through a separate memo subsequent to the fieldwork. <b>Therefore, low priority recommendations are not included in the audit report.</b>