



AUDIT

OF

UNDP Indonesia

**Support to the Establishment of Indonesia REDD+ Infrastructure and Capacity: Interim
Phase
(Project No. 75619, Output Nos. 87420, 87421, 87422 and 87423)**

Report No. 1468

Issue Date: 16 July 2015

Report on the audit of UNDP Indonesia
Support to the Establishment of Indonesia REDD+ Infrastructure and Capacity: Interim Phase
(Project No. 75619, Output Nos. 87420, 87421, 87422 and 87423)
Executive Summary

The UNDP Office of Audit and Investigations (OAI), from 15 to 23 June 2015, through Moore Stephens (the audit firm), conducted an audit of Support to the Establishment of Indonesia REDD+ Infrastructure and Capacity: Interim Phase (Project No. 75619, Output Nos. 87420, 87421, 87422 and 87423) (the Project), which is nationally implemented¹ with direct support services by the UNDP Country Office in Indonesia (the Office). The last audit of the Project was conducted by OAI in 2014 and covered project expenditure from 1 January to 31 December 2013.

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 expenditure for the period from 1 January to 31 December 2014 and the accompanying Funds Utilization statement² as well as Statement of Assets as of 31 December 2014. The audit did not include expenses processed and approved in locations outside of the country (such as UNDP Headquarters), or where supporting documentation was not retained at the UNDP Country Office level. 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 submitted by the audit firm, the results are summarized in the table below:

| Project Expenditure* | | | Project Assets | | |
|-----------------------|-------------|--------------------|-----------------------|-----------|----------------------|
| Amount (in \$'000) | Opinion | NFI (in \$'000) | Amount (in \$'000) | Opinion | NFI** (in \$'000) |
| 9,255* | Unqualified | 0 | 135 | Qualified | 46 |

* Expenditures recorded in the Combined Delivery Report were \$10.3 million.

Excluded from the audit scope were expenditures processed and approved by other UNDP offices outside of the country (\$1.1 million).

**NFI = Net Financial Impact

The audit firm issued a qualified opinion on the Statement of Assets due to assets totalling \$46,448.43 that were expensed instead of being capitalised.

Key recommendations: Total = 1, high priority = 0

¹ The audit of nationally implemented projects, or NIM projects, is the responsibility of the respective UNDP Country Office. However, this NIM project was audited by OAI due to the extensive direct administrative support that the Country Office is providing to the project.

² 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.

The audit did not result in any high (critical) priority recommendations. There is one medium (important) priority recommendation which means, "Action is required to ensure UNDP is not exposed to risks that are considered moderate. Failure to take action could contribute to negative consequences for UNDP." The recommendation includes actions to address the non-capitalisation of assets in Atlas (enterprise resource planning system of UNDP).

Implementation status of previous OAI audit recommendations: Report No. 1426, 8 January 2015.


Total recommendations: 2

Implementation rate: 50%³

Out of the two recommendations, one is implemented. The pending recommendation pertains to the following: To avoid incurring unnecessary fees, the Office should formulate guidelines that clearly establish the limits and conditions for using the services of a travel agent to deliver cash advances to projects.

Management's comments

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



Antoine Khoury
Officer-in-Charge
Office of Audit and Investigations

³ This may differ from the implementation rate in the Comprehensive Audit and Recommendation Database System (CARDS), which includes extra points depending on how quickly the recommendations have been implemented.

UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)

AUDIT REPORT

15 July 2015

FINANCIAL AUDIT OF THE UNDP PROJECT

**‘Support to the Establishment of Indonesia REDD+ Infrastructure
and Capacity: Interim Phase’**

| | |
|--------------------------|---|
| Project name: | Support to the Establishment of Indonesia REDD+ Infrastructure and Capacity: Interim Phase |
| UNDP Country Office: | Indonesia |
| Atlas Project ID: | 75619 |
| Atlas Output numbers: | 87420 , 87421,87422 and 87423 |
| Auditor: | Moore Stephens LLP |
| Period subject to audit: | 1 January to 31 December 2014 |

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EXECUTIVE SUMMARY

Moore Stephens LLP conducted the financial audit of Support to the Establishment of Indonesia REDD+ Infrastructure and Capacity: Interim Phase (Project ID 75619 and Outputs 87420, 87421, 87422 and 87423) ("the project"), which is nationally implemented with direct support services by the UNDP Country Office in Indonesia for the year ended 31 December 2014. The audit was undertaken on behalf of UNDP, Office of Audit and Investigations (OAI).

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

| | |
|----------------------------------|-------------|
| Statement of Expenditure | Unqualified |
| Statement of Fixed Assets | Qualified |

As a result of our audit, we have raised one audit finding with a net financial impact of \$ 46,448.43, as summarised below:

| No. | Description | Priority | Net financial impact \$ |
|-----|---------------------------------|----------|----------------------------|
| 1 | Asset purchases not capitalised | Medium | 46,448.43 |



Mark Henderson
Partner

Moore Stephens LLP
150 Aldersgate Street
London EC1A 4AB

15 July 2015

MOORE STEPHENS

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 2014 and the funds utilization as at 31 December 2014 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 2014..

The scope of the audit relates only to transactions concluded and recorded against the project between 1 January and 31 December 2014. 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: Interim Phase

Statement of Expenditure

Unqualified Opinion

We have audited the accompanying Combined Delivery Report (CDR) and Funds Utilization statement totalling \$ 10,340,885.83 ("the statement") of the UNDP project 75619 'Support to the Establishment of Indonesia REDD+ Infrastructure and Capacity: Interim Phase' for the period from 1 January to 31 December 2014. CDR expenditure totalling \$ 1,085,812.28, relating to expenditure not processed or approved by the UNDP Country Office was not within the scope of our audit.

Management is responsible for the preparation of the statement for 'Support to the Establishment of Indonesia REDD+ Infrastructure and Capacity: Interim Phase' 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 \$ 9,255,073.53 incurred by the project 'Support to the Establishment of Indonesia REDD+ Infrastructure and Capacity: Interim Phase' for the period 1 January to 31 December 2014 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.



Mark Henderson
Partner

Moore Stephens LLP
150 Aldersgate Street
London EC1A 4AB

15 July 2015

MOORE STEPHENS

Independent Auditor's Report to UNDP - Support to the Establishment of Indonesia REDD+ Infrastructure and Capacity: Interim Phase

Statement of Assets and Equipment

Qualified Opinion

We have audited the accompanying Statement of Fixed Assets ('the statement') of the UNDP project 75619 'Support to the Establishment of Indonesia REDD+ Infrastructure and Capacity: Interim Phase' as at 31 December 2014.

Management is responsible for the preparation of the statement for 'Support to the Establishment of Indonesia REDD+ Infrastructure and Capacity: Interim Phase' 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 schedule 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.

Qualified opinion due to a material misstatement of assets

Assets amounting to were \$ 46,448.43 not capitalised as required but were expensed (refer issue 1 of the Management Letter section of our report) which represents a shortfall in the total amount recorded in the Statement of Assets and Equipment presented to us for audit compared to the total of assets held by the project as at 31 December 2014. This finding represents 34.5% of the total assets reported by the project and is therefore considered material in the context of our audit.

Qualified Opinion

In our opinion, the attached Statement of Assets, except for the matter described in the Qualified Opinion paragraph above, presents fairly in all material respects the balance of inventory of the UNDP project 'Support to the Establishment of Indonesia REDD+ Infrastructure and Capacity: Interim Phase' amounting to \$ 134,682.57 as at 31 December 2014 in accordance with UNDP accounting policies.



Mark Henderson
Partner

Moore Stephens LLP
150 Aldersgate Street
London EC1A 4AB

15 July 2015

MOORE STEPHENS

MANAGEMENT LETTER

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

| | |
|----------------------|---|
| Finding n°: 1 | Title: Asset purchases not capitalised |
|----------------------|---|

Observation:

Article 4.1 of the UNDP POPP 'Furniture and Equipment Acquisition and Maintenance' states that:

'All Furniture and Equipment items that cost \$1,500 and over and have been selected from the UNDP catalogue will be capitalised when the accounts payable voucher is processed and subsequently interfaced to the Assets Module during the following month'.

The items detailed below met the UNDP POPP capitalisation criteria for Property Plant and Equipment and therefore should have been capitalised in accordance with the article quoted above. However, the items below were not recorded as assets and instead were expensed. This means that the statement of expenditure is overstated by the total cost below, and the statement of assets understated by the same amount.

| Description | TAG Number | Serial Number | Location | Acquisition Date | Cost \$ | Net Book Value \$ |
|----------------------------|--------------|---------------------|--------------|------------------|------------------|-------------------|
| Coffee maker | 499-3514-002 | 215009BN11092150043 | IDNJKTMYPD | 08/04/2014 | 1,958.45 | 1,885.01 |
| Aruba Instant Acces | 106-3214-001 | BT0750606 | IDNJKTMYPD | 15/05/2014 | 6,577.00 | 6,357.77 |
| Storage QNAP4TB and Axigen | 106-3214-002 | Q13BI04717 | IDNJKTMYPD | 15/05/2014 | 6,864.00 | 6,635.20 |
| Telecom AVAYA PABX SCU | 206-3214-001 | 13WZ4760045H | IDNJKTMYPD | 03/06/2014 | 11,250.00 | 10,921.88 |
| External HD Buffalo 16Tb | 199-3314-001 | 40003340500054 | IDNBGSIANG | 08/08/2014 | 1,765.00 | 1,728.23 |
| Network Area System(NAS) | 106-3314-005 | 1470-M9N39-3800 | IDNBGSIANG | 08/08/2014 | 10,900.00 | 10,672.92 |
| Computer Server | 106-3314-001 | SGH426KMNP | IDNJKTKUMHAM | 02/12/2014 | 1,876.87 | 1,869.05 |
| Computer Server | 106-3314-002 | SGH426KMMD | IDNJKTKUMHAM | 02/12/2014 | 1,876.87 | 1,869.05 |
| Computer Server | 106-3314-003 | SGH426KMLY | IDNJKTKUMHAM | 02/12/2014 | 1,876.87 | 1,869.05 |
| Computer Server | 106-3314-004 | SGH426KMPO | IDNJKTKUMHAM | 02/12/2014 | 1,503.37 | 1,497.11 |
| Total | | | | | 46,448.43 | 45,305.25 |

On discussion with the UNDP Indonesia finance team, we were told that Atlas had failed to record the items as assets based on the information in the e-requisition. We were told that this system issue has been raised with HQ (PS support) and they are now working to rectify the problem.

Priority: Medium

Recommendation:

We recommend that:

- The purchasing procedure for each item above is revisited to confirm that the each item was selected from the UNDP catalogue, thereby removing human error as a possible cause of the issue;
- Follow up should be made to establish why the assets were not automatically capitalised in Atlas;

-
- The assets described above should be promptly capitalised.
-

Management comments:

The procurement process has been correctly followed and asset also properly tagged and tracked. However our information system (Atlas) does not have feature for the requester to see the account code of respective item from UNDP catalogue. We have informed GSSC to reclassify the items as assets. A reminder to the requisitioners on how to correctly select item from UNDP catalogue will be disseminated.



Mark Henderson
Partner

Moore Stephens LLP
150 Aldersgate Street
London EC1A 4AB

15 July 2015

MOORE STEPHENS

Annexes

Annex 1: Combined Delivery Report



Selection Criteria :

Business Unit : IDN10
Period : Jan-Dec (2014)
Selected Project Id : 00075619
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

| | | | | |
|---|-----------------|----------------|-----------------|-----------|
| Project Id : 00075619 REDD+ Interim Phase | Period : | Jan-Dec (2014) | | |
| Output # : 00087420 11. Subnational | Impl. Partner : | 99999 UNDP | | |
| | Location : | Indonesia | | |
| | Govt Exp | UNDP Exp | UN Agencies Exp | Total Exp |

Dept: 40805 (Indonesia - Energy &Envirnmt)

Fund : 30000 (PROGRAMME COST SHARING)

| | | | | |
|--|------|------------|------|------------|
| 31007 - PriorPeriodAdj_EXP_PPE | 0.00 | 2,187.84 | 0.00 | 2,187.84 |
| 33001 - Change(s) in accounting policy | 0.00 | 7,595.23 | 0.00 | 7,595.23 |
| 63360 - Medical Exams(incl Pre-empl) | 0.00 | 183.02 | 0.00 | 183.02 |
| 71165 - MIP Confs UN agy NOT adm UNDP | 0.00 | -1,207.90 | 0.00 | -1,207.90 |
| 71167 - Pen Fund Cont UN Ag Not UNDP | 0.00 | -8,569.71 | 0.00 | -8,569.71 |
| 71205 - Intl Consultants-Sht Term-Tech | 0.00 | 50,456.84 | 0.00 | 50,456.84 |
| 71305 - Local Consult.-Sht Term-Tech | 0.00 | 192,890.36 | 0.00 | 192,890.36 |
| 71405 - Service Contracts-Individuals | 0.00 | 618,816.04 | 0.00 | 618,816.04 |
| 71410 - MAIP Premium SC | 0.00 | 2,313.01 | 0.00 | 2,313.01 |
| 71415 - Contribution to Security SC | 0.00 | 20,737.52 | 0.00 | 20,737.52 |
| 71605 - Travel Tickets-International | 0.00 | 54,624.04 | 0.00 | 54,624.04 |
| 71610 - Travel Tickets-Local | 0.00 | 144,540.04 | 0.00 | 144,540.04 |
| 71615 - Daily Subsistence Allow-Intl | 0.00 | 53,883.21 | 0.00 | 53,883.21 |
| 71620 - Daily Subsistence Allow-Local | 0.00 | 91,869.18 | 0.00 | 91,869.18 |
| 71625 - Daily Substst Allow-Mtg Partic | 0.00 | 434.18 | 0.00 | 434.18 |
| 71630 - Shipment | 0.00 | 1,965.00 | 0.00 | 1,965.00 |
| 71635 - Travel - Other | 0.00 | 14,378.22 | 0.00 | 14,378.22 |
| 72135 - Svc Co-Communications Service | 0.00 | 2,511.12 | 0.00 | 2,511.12 |
| 72140 - Svc Co-Information Technology | 0.00 | -2.10 | 0.00 | -2.10 |
| 72210 - Machinery and Equipment | 0.00 | 606.84 | 0.00 | 606.84 |
| 72215 - Transportation Equipment | 0.00 | 2,894.60 | 0.00 | 2,894.60 |
| 72220 - Furniture | 0.00 | 16,031.74 | 0.00 | 16,031.74 |
| 72399 - Other Materials and Goods | 0.00 | 2,967.12 | 0.00 | 2,967.12 |
| 72402 - Building Maintenance | 0.00 | 36,083.82 | 0.00 | 36,083.82 |
| 72405 - Acquisition of Communic Equip | 0.00 | 9,097.41 | 0.00 | 9,097.41 |
| 72415 - Courier Charges | 0.00 | 2,403.41 | 0.00 | 2,403.41 |
| 72420 - Land Telephone Charges | 0.00 | 3,741.25 | 0.00 | 3,741.25 |
| 72425 - Mobile Telephone Charges | 0.00 | 1,413.25 | 0.00 | 1,413.25 |
| 72430 - Postage and Pouch | 0.00 | 1.79 | 0.00 | 1.79 |
| 72440 - Connectivity Charges | 0.00 | 7,261.31 | 0.00 | 7,261.31 |
| 72505 - Stationery & other Office Supp | 0.00 | 25,555.50 | 0.00 | 25,555.50 |
| 72510 - Publications | 0.00 | 2,276.59 | 0.00 | 2,276.59 |
| 72515 - Print Media | 0.00 | 1,179.93 | 0.00 | 1,179.93 |
| 72605 - Grants to Instit & other Benef | 0.00 | -35.57 | 0.00 | -35.57 |
| 72815 - Inform Technology Supplies | 0.00 | 43,483.34 | 0.00 | 43,483.34 |
| 73104 - Leased Building | 0.00 | 5,195.26 | 0.00 | 5,195.26 |
| 73110 - Custodial & Cleaning Services | 0.00 | 11,539.03 | 0.00 | 11,539.03 |
| 73115 - Moving Expenses | 0.00 | 126.30 | 0.00 | 126.30 |
| 73120 - Utilities | 0.00 | 8,587.69 | 0.00 | 8,587.69 |
| 73125 - Common Services-Premises | 0.00 | 36,806.62 | 0.00 | 36,806.62 |
| 73305 - Maint & Licensing of Hardware | 0.00 | 570.41 | 0.00 | 570.41 |
| 73405 - Rental & Maint-Other Office Eq | 0.00 | 3,091.17 | 0.00 | 3,091.17 |
| 73406 - Maintenance of Equipment | 0.00 | 146.14 | 0.00 | 146.14 |
| 73410 - Maint, Oper of Transport Equip | 0.00 | 126.89 | 0.00 | 126.89 |



Combined Delivery Report By Project

| Project Id : 00075619 REDD+ Interim Phase | | Period : | | Jan-Dec (2014) | |
|---|-------------|---------------------|-----------------|---------------------|--|
| Output # : 00087420 11. Subnational | | Impl. Partner : | | 99999 UNDP | |
| | | Location : | | Indonesia | |
| | Govt Exp | UNDP Exp | UN Agencies Exp | Total Exp | |
| 74210 - Printing and Publications | 0.00 | 21,498.95 | 0.00 | 21,498.95 | |
| 74220 - Translation Costs | 0.00 | 1,044.33 | 0.00 | 1,044.33 | |
| 74225 - Other Media Costs | 0.00 | 1,087.91 | 0.00 | 1,087.91 | |
| 74230 - Audio & Visual Equipment | 0.00 | 611.70 | 0.00 | 611.70 | |
| 74510 - Bank Charges | 0.00 | 13.58 | 0.00 | 13.58 | |
| 74525 - Sundry | 0.00 | 1,110.20 | 0.00 | 1,110.20 | |
| 74696 - PP&E Expensed Items | 0.00 | 35,652.94 | 0.00 | 35,652.94 | |
| 74720 - Distribution Cost | 0.00 | 10,095.33 | 0.00 | 10,095.33 | |
| 74725 - Other L.T.S.H. | 0.00 | 15,410.42 | 0.00 | 15,410.42 | |
| 74965 - Low value equipment | 0.00 | 6,157.82 | 0.00 | 6,157.82 | |
| 75105 - Facilities & Admin - Implement | 0.00 | 175,372.92 | 0.00 | 175,372.92 | |
| 75705 - Learning costs | 0.00 | 640,027.74 | 0.00 | 640,027.74 | |
| 75706 - Learning - ticket costs | 0.00 | 23,868.09 | 0.00 | 23,868.09 | |
| 75707 - Learning - subsistence allowan | 0.00 | 54,340.07 | 0.00 | 54,340.07 | |
| 75710 - Participation of counterparts | 0.00 | 6,183.67 | 0.00 | 6,183.67 | |
| 75712 - TrnWrkshp&Conf - Honorariums | 0.00 | 42,635.71 | 0.00 | 42,635.71 | |
| 76110 - Foreign Exch Translation Loss | 0.00 | 642.64 | 0.00 | 642.64 | |
| 76125 - Realized Loss | 0.00 | 2,132.36 | 0.00 | 2,132.36 | |
| 76135 - Realized Gain | 0.00 | - 4,264.73 | 0.00 | - 4,264.73 | |
| 77105 - Salaries - NP Staff-TA | 0.00 | 38,586.02 | 0.00 | 38,586.02 | |
| 77110 - Contrib to UNSSPF-NP-TA | 0.00 | 7,691.74 | 0.00 | 7,691.74 | |
| 77115 - Contrib-Med,SocIns-NP Staff-TA | 0.00 | 1,196.16 | 0.00 | 1,196.16 | |
| 77145 - Dependency Allow-NP Staff-TA | 0.00 | 975.93 | 0.00 | 975.93 | |
| 77205 - Salaries - GS Staff-TA | 0.00 | 20,819.82 | 0.00 | 20,819.82 | |
| 77210 - Contrib to UNJSPF-GS-TA | 0.00 | 4,063.61 | 0.00 | 4,063.61 | |
| 77215 - Contrib-Med,SocIns-GS Staff-TA | 0.00 | 645.41 | 0.00 | 645.41 | |
| 77245 - Dependency Allow - GS Staff-TA | 0.00 | 1,489.17 | 0.00 | 1,489.17 | |
| 77260 - Other payroll costs GS-TA | 0.00 | 1,460.07 | 0.00 | 1,460.07 | |
| 77295 - MAIP Premium TA/GS | 0.00 | 104.10 | 0.00 | 104.10 | |
| 77297 - Appendix D TA/GS | 0.00 | 62.46 | 0.00 | 62.46 | |
| 77305 - Salaries - IP Staff-TA | 0.00 | 52,410.39 | 0.00 | 52,410.39 | |
| 77310 - Post Adjustment - IP Staff-TA | 0.00 | 21,927.18 | 0.00 | 21,927.18 | |
| 77315 - Contrib-Med,SocIns-IP Staff-TA | 0.00 | 934.52 | 0.00 | 934.52 | |
| 77345 - Dep Allowances-IP Staff-TA | 0.00 | 168.33 | 0.00 | 168.33 | |
| 77357 - Repat. Grt/Comm Ann Lv-IP-TA | 0.00 | 100.10 | 0.00 | 100.10 | |
| 77375 - Contrib-Jt Staff Pens Fd-IP-TA | 0.00 | 17,104.07 | 0.00 | 17,104.07 | |
| 77385 - Contribution to Security | 0.00 | 4,282.09 | 0.00 | 4,282.09 | |
| 77386 - Contribution to ICT_TA | 0.00 | 1,427.39 | 0.00 | 1,427.39 | |
| 77395 - MAIP Premium TA/IP | 0.00 | 371.70 | 0.00 | 371.70 | |
| 77396 - PAYROLL MGT COST RECOVERY | 0.00 | 783.98 | 0.00 | 783.98 | |
| 77397 - Appendix D TA/IP | 0.00 | 223.03 | 0.00 | 223.03 | |
| 77630 - Dep Exp Owned - ITC | 0.00 | 7,566.43 | 0.00 | 7,566.43 | |
| 77670 - Dep Exp-Hvy Mac & Equip | 0.00 | 221.56 | 0.00 | 221.56 | |
| Total for Fund 30000 | 0.00 | 2,688,993.89 | 0.00 | 2,688,993.89 | |
| Total for Dept : 40805 | 0.00 | 2,688,993.89 | 0.00 | 2,688,993.89 | |
| Total for Output : 00087420 | 0.00 | 2,688,993.89 | 0.00 | 2,688,993.89 | |



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| | |
|-------------------------------------|----------------------------|
| Output # : 00087420 11. Subnational | Impl. Partner : 99999 UNDP |
| | Location : Indonesia |

Fund : 30000 (PROGRAMME COST SHARING)

| | | | | | |
|-------------------------|--------------|-------------|---------------|-------------|---------------|
| Total for Dept : | 40804 | 0.00 | 105.44 | 0.00 | 105.44 |
|-------------------------|--------------|-------------|---------------|-------------|---------------|

Fund : 30000 (PROGRAMME COST SHARING)

| | | | | |
|--|------|--------------|------|--------------|
| 61305 - Salaries - IP Staff | 0.00 | 34,990.05 | 0.00 | 34,990.05 |
| 61310 - Post Adjustment - IP Staff | 0.00 | 14,474.43 | 0.00 | 14,474.43 |
| 62310 - Contrib to Jt Staff Pens Fd-IP | 0.00 | 10,985.74 | 0.00 | 10,985.74 |
| 62315 - Contrib. to medical, social in | 0.00 | 6.00 | 0.00 | 6.00 |
| 62320 - Mobility, Hardship, Non-remova | 0.00 | 1,218.10 | 0.00 | 1,218.10 |
| 62340 - Annual Leave Expense - IP | 0.00 | 5,652.69 | 0.00 | 5,652.69 |
| 63335 - Home Leave Trvl & Allow-IP Stf | 0.00 | 616.68 | 0.00 | 616.68 |
| 63530 - Contribution to EOS Benefits | 0.00 | 1,854.93 | 0.00 | 1,854.93 |
| 63540 - Contribution to Training | 0.00 | 593.58 | 0.00 | 593.58 |
| 63545 - Contribution to ICT | 0.00 | 741.97 | 0.00 | 741.97 |
| 63550 - Contributions to MAIP | 0.00 | 247.33 | 0.00 | 247.33 |
| 63555 - Contribution to UN JFA | 0.00 | 1,137.67 | 0.00 | 1,137.67 |
| 63560 - Contributions to Appendix D | 0.00 | 148.39 | 0.00 | 148.39 |
| 64315 - Detail Assignments - IP Staff | 0.00 | 2,764.09 | 0.00 | 2,764.09 |
| 65115 - Contributions to ASHI Reserve | 0.00 | 3,957.16 | 0.00 | 3,957.16 |
| 65135 - Payroll Mgt Cost Recovery ATLA | 0.00 | 257.52 | 0.00 | 257.52 |
| 71205 - Intl Consultants-Sht Term-Tech | 0.00 | 64,382.10 | 0.00 | 64,382.10 |
| 71305 - Local Consult.-Sht Term-Tech | 0.00 | 332,556.93 | 0.00 | 332,556.93 |
| 71310 - Local Consult.-Short Term-Supp | 0.00 | 49.94 | 0.00 | 49.94 |
| 71405 - Service Contracts-Individuals | 0.00 | 126,500.55 | 0.00 | 126,500.55 |
| 71410 - MAIP Premium SC | 0.00 | 519.73 | 0.00 | 519.73 |
| 71415 - Contribution to Security SC | 0.00 | 4,660.36 | 0.00 | 4,660.36 |
| 71605 - Travel Tickets-International | 0.00 | 63,938.89 | 0.00 | 63,938.89 |
| 71610 - Travel Tickets-Local | 0.00 | 201,563.28 | 0.00 | 201,563.28 |
| 71615 - Daily Subsistence Allow-Intl | 0.00 | 76,883.57 | 0.00 | 76,883.57 |
| 71620 - Daily Subsistence Allow-Local | 0.00 | 85,606.02 | 0.00 | 85,606.02 |
| 71625 - Daily Subsist Allow-Mtg Partic | 0.00 | 242.29 | 0.00 | 242.29 |
| 71635 - Travel - Other | 0.00 | 3,881.96 | 0.00 | 3,881.96 |
| 72105 - Svc Co-Construction & Engineer | 0.00 | 1,270,808.20 | 0.00 | 1,270,808.20 |
| 72115 - Svc Co-Natural Resources & Env | 0.00 | 122,387.58 | 0.00 | 122,387.58 |
| 72135 - Svc Co-Communications Service | 0.00 | 58,109.84 | 0.00 | 58,109.84 |
| 72315 - Food & Textile Products | 0.00 | 1,068.29 | 0.00 | 1,068.29 |
| 72415 - Courier Charges | 0.00 | 370.71 | 0.00 | 370.71 |
| 72420 - Land Telephone Charges | 0.00 | 140.15 | 0.00 | 140.15 |
| 72425 - Mobile Telephone Charges | 0.00 | 3,792.06 | 0.00 | 3,792.06 |



| | | | | |
|---|----------|-----------------|-----------------|--------------|
| Project Id : 00075619 REDD+ Interim Phase | | Period : | Jan-Dec (2014) | |
| Output # : 00087421 12. National | | Impl. Partner : | 99999 UNDP | |
| | | Location : | Indonesia | |
| | Govt Exp | UNDP Exp | UN Agencies Exp | Total Exp |
| 72440 - Connectivity Charges | 0.00 | 141.01 | 0.00 | 141.01 |
| 72505 - Stationery & other Office Supp | 0.00 | 3,456.59 | 0.00 | 3,456.59 |
| 72510 - Publications | 0.00 | 3,295.70 | 0.00 | 3,295.70 |
| 72515 - Print Media | 0.00 | 71.22 | 0.00 | 71.22 |
| 72605 - Grants to Instit & other Benef | 0.00 | 79,940.60 | 0.00 | 79,940.60 |
| 72620 - Joint Programming Expenditure | 0.00 | 257,848.00 | 0.00 | 257,848.00 |
| 72715 - Hospitality Catering | 0.00 | 5,584.70 | 0.00 | 5,584.70 |
| 72805 - Acquis of Computer Hardware | 0.00 | 147.81 | 0.00 | 147.81 |
| 72815 - Inform Technology Supplies | 0.00 | 16,628.00 | 0.00 | 16,628.00 |
| 73110 - Custodial & Cleaning Services | 0.00 | 8,038.78 | 0.00 | 8,038.78 |
| 73120 - Utilities | 0.00 | 230.64 | 0.00 | 230.64 |
| 73125 - Common Services-Premises | 0.00 | 7,998.72 | 0.00 | 7,998.72 |
| 73216 - Construction Cost | 0.00 | 370.71 | 0.00 | 370.71 |
| 73310 - Maint & Licencing of Software | 0.00 | 447.00 | 0.00 | 447.00 |
| 73315 - Leasing of Hardware | 0.00 | 2,579.85 | 0.00 | 2,579.85 |
| 73406 - Maintenance of Equipment | 0.00 | 402.42 | 0.00 | 402.42 |
| 74110 - Audit Fees | 0.00 | 540.00 | 0.00 | 540.00 |
| 74210 - Printing and Publications | 0.00 | 25,856.10 | 0.00 | 25,856.10 |
| 74220 - Translation Costs | 0.00 | 1,461.87 | 0.00 | 1,461.87 |
| 74225 - Other Media Costs | 0.00 | 6,412.00 | 0.00 | 6,412.00 |
| 74510 - Bank Charges | 0.00 | 27.13 | 0.00 | 27.13 |
| 74696 - PP&E Expensed Items | 0.00 | 15,205.47 | 0.00 | 15,205.47 |
| 74725 - Other L.T.S.H. | 0.00 | 1,744.18 | 0.00 | 1,744.18 |
| 74965 - Low value equipment | 0.00 | 4,024.40 | 0.00 | 4,024.40 |
| 75105 - Facilities & Admin - Implement | 0.00 | 248,677.91 | 0.00 | 248,677.91 |
| 75705 - Learning costs | 0.00 | 555,864.13 | 0.00 | 555,864.13 |
| 75706 - Learning - ticket costs | 0.00 | 3,935.54 | 0.00 | 3,935.54 |
| 75707 - Learning – subsistence allowan | 0.00 | 16,995.21 | 0.00 | 16,995.21 |
| 75712 - TrnWrkshp&Conf - Honorariums | 0.00 | 26,729.63 | 0.00 | 26,729.63 |
| 76110 - Foreign Exch Translation Loss | 0.00 | 1,157.46 | 0.00 | 1,157.46 |
| 76125 - Realized Loss | 0.00 | 115.71 | 0.00 | 115.71 |
| 76135 - Realized Gain | 0.00 | -1,267.43 | 0.00 | -1,267.43 |
| 77305 - Salaries - IP Staff-TA | 0.00 | 4,197.95 | 0.00 | 4,197.95 |
| 77310 - Post Adjustment - IP Staff-TA | 0.00 | 1,767.32 | 0.00 | 1,767.32 |
| 77315 - Contrib-Med,SocIns-IP Staff-TA | 0.00 | 56.92 | 0.00 | 56.92 |
| 77357 - Repat. Grt/Comm Ann Lv-IP-TA | 0.00 | 420.53 | 0.00 | 420.53 |
| 77375 - Contrib-Jt Staff Pens Fd-IP-TA | 0.00 | 1,375.85 | 0.00 | 1,375.85 |
| 77385 - Contribution to Security | 0.00 | 268.43 | 0.00 | 268.43 |
| 77386 - Contribution to ICT_TA | 0.00 | 89.48 | 0.00 | 89.48 |
| 77395 - MAIP Premium TA/IP | 0.00 | 29.82 | 0.00 | 29.82 |
| 77396 - PAYROLL MGT COST RECOVERY | 0.00 | 64.40 | 0.00 | 64.40 |
| 77397 - Appendix D TA/IP | 0.00 | 17.90 | 0.00 | 17.90 |
| 77630 - Dep Exp Owned - ITC | 0.00 | 1,166.97 | 0.00 | 1,166.97 |
| Total for Fund 30000 | 0.00 | 3,801,225.41 | 0.00 | 3,801,225.41 |
| Total for Dept : 40805 | 0.00 | 3,801,225.41 | 0.00 | 3,801,225.41 |
| Total for Output : 00087421 | 0.00 | 3,801,330.85 | 0.00 | 3,801,330.85 |



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|-------|-----------------------------------|------|------------|------|------------|
| 71205 | - Intl Consultants-Sht Term-Tech | 0.00 | 140,065.00 | 0.00 | 140,065.00 |
| 71305 | - Local Consult.-Sht Term-Tech | 0.00 | 469,311.36 | 0.00 | 469,311.36 |
| 71405 | - Service Contracts-Individuals | 0.00 | 153,670.38 | 0.00 | 153,670.38 |
| 71410 | - MAIP Premium SC | 0.00 | 647.83 | 0.00 | 647.83 |
| 71415 | - Contribution to Security SC | 0.00 | 5,798.50 | 0.00 | 5,798.50 |
| 71605 | - Travel Tickets-International | 0.00 | 4,761.00 | 0.00 | 4,761.00 |
| 71610 | - Travel Tickets-Local | 0.00 | 116,238.93 | 0.00 | 116,238.93 |
| 71615 | - Daily Subsistence Allow-Intl | 0.00 | 30,371.82 | 0.00 | 30,371.82 |
| 71620 | - Daily Subsistence Allow-Local | 0.00 | 42,854.01 | 0.00 | 42,854.01 |
| 71625 | - Daily Substist Allow-Mtg Partic | 0.00 | 154.72 | 0.00 | 154.72 |
| 71630 | - Shipment | 0.00 | 81.19 | 0.00 | 81.19 |
| 71635 | - Travel - Other | 0.00 | 8,965.80 | 0.00 | 8,965.80 |
| 72105 | - Svc Co-Construction & Engineer | 0.00 | 23,356.05 | 0.00 | 23,356.05 |
| 72415 | - Courier Charges | 0.00 | 6.62 | 0.00 | 6.62 |
| 72420 | - Land Telephone Charges | 0.00 | 223.05 | 0.00 | 223.05 |
| 72440 | - Connectivity Charges | 0.00 | 86.37 | 0.00 | 86.37 |
| 72445 | - Common Services-Communications | 0.00 | 4,787.32 | 0.00 | 4,787.32 |
| 72505 | - Stationery & other Office Supp | 0.00 | 724.48 | 0.00 | 724.48 |
| 72510 | - Publications | 0.00 | 3,580.64 | 0.00 | 3,580.64 |
| 72515 | - Print Media | 0.00 | 353.93 | 0.00 | 353.93 |
| 72520 | - Electronic Media | 0.00 | 24.92 | 0.00 | 24.92 |
| 72605 | - Grants to Instit & other Benef | 0.00 | 48,227.64 | 0.00 | 48,227.64 |
| 72715 | - Hospitality Catering | 0.00 | 2,236.55 | 0.00 | 2,236.55 |
| 72815 | - Inform Technology Supplies | 0.00 | 5,748.14 | 0.00 | 5,748.14 |
| 73108 | - Leased office equip and furnit | 0.00 | 3,880.01 | 0.00 | 3,880.01 |
| 73110 | - Custodial & Cleaning Services | 0.00 | 3,265.03 | 0.00 | 3,265.03 |
| 73125 | - Common Services-Premises | 0.00 | 20,379.68 | 0.00 | 20,379.68 |
| 74210 | - Printing and Publications | 0.00 | 4,178.27 | 0.00 | 4,178.27 |
| 74215 | - Promotional Materials and Dist | 0.00 | 564.05 | 0.00 | 564.05 |
| 74225 | - Other Media Costs | 0.00 | 7,132.28 | 0.00 | 7,132.28 |
| 74510 | - Bank Charges | 0.00 | 1.28 | 0.00 | 1.28 |
| 74525 | - Sundry | 0.00 | 2.05 | 0.00 | 2.05 |
| 74696 | - PP&E Expensed Items | 0.00 | 20,895.25 | 0.00 | 20,895.25 |
| 75105 | - Facilities & Admin - Implement | 0.00 | 114,784.42 | 0.00 | 114,784.42 |

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|---|-----------------|----------------|
| Project Id : 00075619 REDD+ Interim Phase | Period : | Jan-Dec (2014) |
| Output # : 00087422 13. Legal | Impl. Partner : | 99999 UNDP |
| | Location : | Indonesia |

| | Govt Exp | UNDP Exp | UN Agencies Exp | Total Exp |
|--|-------------|---------------------|-----------------|---------------------|
| 75705 - Learning costs | 0.00 | 433,125.10 | 0.00 | 433,125.10 |
| 75706 - Learning - ticket costs | 0.00 | 2,979.70 | 0.00 | 2,979.70 |
| 75707 - Learning - subsistence allowan | 0.00 | 34,218.74 | 0.00 | 34,218.74 |
| 75710 - Participation of counterparts | 0.00 | 34.84 | 0.00 | 34.84 |
| 75712 - TrnWrkshp&Conf - Honorariums | 0.00 | 21,979.20 | 0.00 | 21,979.20 |
| 76110 - Foreign Exch Translation Loss | 0.00 | 41.73 | 0.00 | 41.73 |
| 76125 - Realized Loss | 0.00 | 954.45 | 0.00 | 954.45 |
| 76135 - Realized Gain | 0.00 | -2,855.06 | 0.00 | -2,855.06 |
| 77305 - Salaries - IP Staff-TA | 0.00 | 12,593.70 | 0.00 | 12,593.70 |
| 77310 - Post Adjustment - IP Staff-TA | 0.00 | 5,301.96 | 0.00 | 5,301.96 |
| 77315 - Contrib-Med,SocIns-IP Staff-TA | 0.00 | 170.82 | 0.00 | 170.82 |
| 77357 - Repat. Grt/Comm Ann Lv-IP-TA | 0.00 | 1,261.70 | 0.00 | 1,261.70 |
| 77375 - Contrib-Jt Staff Pens Fd-IP-TA | 0.00 | 4,127.60 | 0.00 | 4,127.60 |
| 77385 - Contribution to Security | 0.00 | 805.34 | 0.00 | 805.34 |
| 77386 - Contribution to ICT, TA | 0.00 | 268.42 | 0.00 | 268.42 |
| 77395 - MAIP Premium TA/IP | 0.00 | 89.48 | 0.00 | 89.48 |
| 77396 - PAYROLL MGT COST RECOVERY | 0.00 | 193.10 | 0.00 | 193.10 |
| 77397 - Appendix D TA/IP | 0.00 | 53.68 | 0.00 | 53.68 |
| Total for Fund 30000 | 0.00 | 1,752,703.07 | 0.00 | 1,752,703.07 |
| Total for Dept : 40805 | 0.00 | 1,752,703.07 | 0.00 | 1,752,703.07 |
| Total for Output : 00087422 | 0.00 | 1,752,661.36 | 0.00 | 1,752,661.36 |

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| Output # : 00087423 14. Handover | Impl. Partner : | 99999 UNDP |
| | Location : | Indonesia |

Dept: 40805 (Indonesia - Energy & Envrmmnt)

Fund : 30000 (PROGRAMME COST SHARING)

| | | | | |
|--|------|-----------|------|-----------|
| 61105 - Salaries - NP Staff | 0.00 | 22,480.62 | 0.00 | 22,480.62 |
| 61205 - Salaries - GS Staff | 0.00 | 0.00 | 0.00 | 0.00 |
| 61305 - Salaries - IP Staff | 0.00 | 53,384.49 | 0.00 | 53,384.49 |
| 61310 - Post Adjustment - IP Staff | 0.00 | 22,235.92 | 0.00 | 22,235.92 |
| 61360 - Other payroll costs IP | 0.00 | -3,661.06 | 0.00 | -3,661.06 |
| 62105 - Dependency Allowance-NP Staff | 0.00 | 707.77 | 0.00 | 707.77 |
| 62110 - Contrib Joint Staff Pension-NP | 0.00 | 3,657.33 | 0.00 | 3,657.33 |
| 62115 - Contrib to Med,SocIns-NP Staff | 0.00 | 1,230.31 | 0.00 | 1,230.31 |
| 62140 - Annual Leave Expense - NO | 0.00 | 2,171.91 | 0.00 | 2,171.91 |
| 62205 - Dependency Allow - GS Staff | 0.00 | 0.00 | 0.00 | 0.00 |
| 62210 - Contrib to Jt Staff Pens Fd-GS | 0.00 | 0.00 | 0.00 | 0.00 |
| 62215 - Contrib. to Medical, social In | 0.00 | 0.00 | 0.00 | 0.00 |
| 62240 - Annual Leave Expense - GS | 0.00 | 0.00 | 0.00 | 0.00 |
| 62305 - Dependency Allowances-IP Staff | 0.00 | 1,851.64 | 0.00 | 1,851.64 |
| 62310 - Contrib to Jt Staff Pens Fd-IP | 0.00 | 16,583.27 | 0.00 | 16,583.27 |
| 62315 - Contrib. to medical, social in | 0.00 | 3,013.02 | 0.00 | 3,013.02 |
| 62320 - Mobility, Hardship, Non-remova | 0.00 | 225.00 | 0.00 | 225.00 |
| 62330 - Rental Supplements - IP Staff | 0.00 | 8,994.63 | 0.00 | 8,994.63 |
| 62340 - Annual Leave Expense - IP | 0.00 | 2,327.40 | 0.00 | 2,327.40 |



Combined Delivery Report By Project

| Project Id : 00075619 REDD+ Interim Phase | | Period : Jan-Dec (2014) | | |
|---|----------|----------------------------|-----------------|------------|
| Output # : 00087423 14. Handover | | Impl. Partner : 99999 UNDP | | |
| | | Location : Indonesia | | |
| | Govt Exp | UNDP Exp | UN Agencies Exp | Total Exp |
| 63335 - Home Leave Trvl & Allow-IP Stf | 0.00 | 1,965.63 | 0.00 | 1,965.63 |
| 63530 - Contribution to EOS Benefits | 0.00 | 3,764.70 | 0.00 | 3,764.70 |
| 63535 - Contribution to Security | 0.00 | 4,414.55 | 0.00 | 4,414.55 |
| 63540 - Contribution to Training | 0.00 | 907.43 | 0.00 | 907.43 |
| 63545 - Contribution to ICT | 0.00 | 1,505.89 | 0.00 | 1,505.89 |
| 63550 - Contributions to MAIP | 0.00 | 501.98 | 0.00 | 501.98 |
| 63555 - Contribution to UN JFA | 0.00 | 2,309.03 | 0.00 | 2,309.03 |
| 63560 - Contributions to Appendix D | 0.00 | 301.15 | 0.00 | 301.15 |
| 64306 - Appointment-Ticket Costs | 0.00 | 1,200.00 | 0.00 | 1,200.00 |
| 64307 - Appointment-Subsistence Allow | 0.00 | 16,260.00 | 0.00 | 16,260.00 |
| 64308 - Appointments-Lump Sum | 0.00 | 9,665.27 | 0.00 | 9,665.27 |
| 64309 - Appointment-Shipments | 0.00 | 15,000.00 | 0.00 | 15,000.00 |
| 65115 - Contributions to ASHI Reserve | 0.00 | 8,031.41 | 0.00 | 8,031.41 |
| 65135 - Payroll Mgt Cost Recovery ATLA | 0.00 | 857.28 | 0.00 | 857.28 |
| 71205 - Intl Consultants-Sht Term-Tech | 0.00 | 3,534.51 | 0.00 | 3,534.51 |
| 71305 - Local Consult.-Sht Term-Tech | 0.00 | 116,594.07 | 0.00 | 116,594.07 |
| 71405 - Service Contracts-Individuals | 0.00 | 501,708.45 | 0.00 | 501,708.45 |
| 71410 - MAIP Premium SC | 0.00 | 2,119.83 | 0.00 | 2,119.83 |
| 71415 - Contribution to Security SC | 0.00 | 19,200.71 | 0.00 | 19,200.71 |
| 71605 - Travel Tickets-International | 0.00 | 10,028.00 | 0.00 | 10,028.00 |
| 71610 - Travel Tickets-Local | 0.00 | 7,893.48 | 0.00 | 7,893.48 |
| 71615 - Daily Subsistence Allow-Intl | 0.00 | 7,801.01 | 0.00 | 7,801.01 |
| 71620 - Daily Subsistence Allow-Local | 0.00 | 6,741.04 | 0.00 | 6,741.04 |
| 71635 - Travel - Other | 0.00 | 24,452.34 | 0.00 | 24,452.34 |
| 72135 - Svc Co-Communications Service | 0.00 | 32,568.53 | 0.00 | 32,568.53 |
| 72145 - Svc Co-Training and Educ Serv | 0.00 | 62.56 | 0.00 | 62.56 |
| 72210 - Machinery and Equipment | 0.00 | 5,953.04 | 0.00 | 5,953.04 |
| 72215 - Transporation Equipment | 0.00 | 748.29 | 0.00 | 748.29 |
| 72220 - Furniture | 0.00 | 13,164.83 | 0.00 | 13,164.83 |
| 72399 - Other Materials and Goods | 0.00 | 2,089.64 | 0.00 | 2,089.64 |
| 72401 - Prefab structure/other buildin | 0.00 | 516,112.17 | 0.00 | 516,112.17 |
| 72402 - Building Maintenance | 0.00 | 2,682.55 | 0.00 | 2,682.55 |
| 72405 - Acquisition of Communic Equip | 0.00 | 11,505.83 | 0.00 | 11,505.83 |
| 72410 - Acquisition of Audio Visual Eq | 0.00 | 2,039.43 | 0.00 | 2,039.43 |
| 72415 - Courier Charges | 0.00 | 1,343.26 | 0.00 | 1,343.26 |
| 72420 - Land Telephone Charges | 0.00 | 3,550.94 | 0.00 | 3,550.94 |
| 72425 - Mobile Telephone Charges | 0.00 | 2,998.86 | 0.00 | 2,998.86 |
| 72430 - Postage and Pouch | 0.00 | 1.73 | 0.00 | 1.73 |
| 72435 - E-mail-Subscription | 0.00 | 224.73 | 0.00 | 224.73 |
| 72440 - Connectivity Charges | 0.00 | 25,730.36 | 0.00 | 25,730.36 |
| 72445 - Common Services-Communications | 0.00 | 697.50 | 0.00 | 697.50 |
| 72505 - Stationery & other Office Supp | 0.00 | 41,015.24 | 0.00 | 41,015.24 |
| 72510 - Publications | 0.00 | 1,347.53 | 0.00 | 1,347.53 |
| 72515 - Print Media | 0.00 | 591.85 | 0.00 | 591.85 |
| 72715 - Hospitality Catering | 0.00 | 1,972.47 | 0.00 | 1,972.47 |
| 72805 - Acquis of Computer Hardware | 0.00 | 974.34 | 0.00 | 974.34 |
| 72810 - Acquis of Computer Software | 0.00 | 109.53 | 0.00 | 109.53 |
| 72815 - Inform Technology Supplies | 0.00 | 35,556.70 | 0.00 | 35,556.70 |
| 73104 - Leased Building | 0.00 | 744.65 | 0.00 | 744.65 |
| 73110 - Custodial & Cleaning Services | 0.00 | 20,167.58 | 0.00 | 20,167.58 |
| 73120 - Utilities | 0.00 | 19,387.72 | 0.00 | 19,387.72 |
| 73125 - Common Services-Premises | 0.00 | 22,453.50 | 0.00 | 22,453.50 |
| 73205 - Premises Alternations | 0.00 | 16,067.91 | 0.00 | 16,067.91 |
| 73305 - Maint & Licensing of Hardware | 0.00 | 657.52 | 0.00 | 657.52 |



Combined Delivery Report By Project

| Project Id : 00075619: REDD+ Interim Phase | | Period : Jan-Dec (2014) | | |
|--|----------|----------------------------|-----------------|--------------|
| Output # : 00087423 14. Handover | | Impl. Partner : 99999 UNDP | | |
| | | Location : Indonesia | | |
| | Govt Exp | UNDP Exp | UN Agencies Exp | Total Exp |
| 73310 - Maint & Licencing of Software | 0.00 | 6,623.99 | 0.00 | 6,623.99 |
| 73405 - Rental & Maint-Other Office Eq | 0.00 | 4,843.88 | 0.00 | 4,843.88 |
| 73406 - Maintenance of Equipment | 0.00 | 374.80 | 0.00 | 374.80 |
| 73410 - Maint, Oper of Transport Equip | 0.00 | 19.72 | 0.00 | 19.72 |
| 74110 - Audit Fees | 0.00 | 29,312.00 | 0.00 | 29,312.00 |
| 74210 - Printing and Publications | 0.00 | 9,367.15 | 0.00 | 9,367.15 |
| 74215 - Promotional Materials and Dist | 0.00 | 788.49 | 0.00 | 788.49 |
| 74220 - Translation Costs | 0.00 | 646.18 | 0.00 | 646.18 |
| 74225 - Other Media Costs | 0.00 | 6,445.92 | 0.00 | 6,445.92 |
| 74510 - Bank Charges | 0.00 | 18.47 | 0.00 | 18.47 |
| 74525 - Sundry | 0.00 | 1,783.54 | 0.00 | 1,783.54 |
| 74696 - PP&E Expensed Items | 0.00 | 34,144.84 | 0.00 | 34,144.84 |
| 74720 - Distribution Cost | 0.00 | 13,310.64 | 0.00 | 13,310.64 |
| 74725 - Other L.T.S.H. | 0.00 | 25,212.13 | 0.00 | 25,212.13 |
| 74965 - Low value equipment | 0.00 | 2,147.12 | 0.00 | 2,147.12 |
| 75105 - Facilities & Admin - Implement | 0.00 | 137,291.92 | 0.00 | 137,291.92 |
| 75705 - Learning costs | 0.00 | 31,670.00 | 0.00 | 31,670.00 |
| 75706 - Learning - ticket costs | 0.00 | 6,952.00 | 0.00 | 6,952.00 |
| 75707 - Learning – subsistence allowan | 0.00 | 3,582.33 | 0.00 | 3,582.33 |
| 75710 - Participation of counterparts | 0.00 | 3,062.41 | 0.00 | 3,062.41 |
| 75712 - TrnWrkshp&Conf - Honorariums | 0.00 | 1,678.31 | 0.00 | 1,678.31 |
| 76110 - Foreign Exch Translation Loss | 0.00 | 173.77 | 0.00 | 173.77 |
| 76125 - Realized Loss | 0.00 | 173.70 | 0.00 | 173.70 |
| 76135 - Realized Gain | 0.00 | - 1,052.43 | 0.00 | - 1,052.43 |
| 77105 - Salaries - NP Staff-TA | 0.00 | 65,475.29 | 0.00 | 65,475.29 |
| 77110 - Contrib to UNSSPF-NP-TA | 0.00 | 13,009.49 | 0.00 | 13,009.49 |
| 77115 - Contrib-Med,SocIns-NP Staff-TA | 0.00 | 2,075.78 | 0.00 | 2,075.78 |
| 77120 - Repat Grt/Comm Annual Lv-NP-TA | 0.00 | - 93.71 | 0.00 | - 93.71 |
| 77145 - Dependency Allow-NP Staff-TA | 0.00 | 2,165.73 | 0.00 | 2,165.73 |
| 77195 - MAIP Premium TA/NO | 0.00 | 327.36 | 0.00 | 327.36 |
| 77197 - Appendix D TA/NO | 0.00 | 196.40 | 0.00 | 196.40 |
| 77205 - Salaries - GS Staff-TA | 0.00 | 4,482.16 | 0.00 | 4,482.16 |
| 77210 - Contrib to UNJSPF-GS-TA | 0.00 | 874.30 | 0.00 | 874.30 |
| 77215 - Contrib-Med,SocIns-GS Staff-TA | 0.00 | 142.90 | 0.00 | 142.90 |
| 77245 - Dependency Allow - GS Staff-TA | 0.00 | 122.99 | 0.00 | 122.99 |
| 77260 - Other payroll costs GS-TA | 0.00 | 212.07 | 0.00 | 212.07 |
| 77295 - MAIP Premium TA/GS | 0.00 | 22.41 | 0.00 | 22.41 |
| 77297 - Appendix D TA/GS | 0.00 | 13.44 | 0.00 | 13.44 |
| 77385 - Contribution to Security | 0.00 | 3,148.07 | 0.00 | 3,148.07 |
| 77386 - Contribution to ICT_TA | 0.00 | 1,049.36 | 0.00 | 1,049.36 |
| 77396 - PAYROLL MGT COST RECOVERY | 0.00 | 582.66 | 0.00 | 582.66 |
| 77630 - Dep Exp Owned - ITC | 0.00 | 854.16 | 0.00 | 854.16 |
| 77640 - Dep Exp Owned - F&F | 0.00 | 187.19 | 0.00 | 187.19 |
| Total for Fund 30000 | 0.00 | 2,097,899.73 | 0.00 | 2,097,899.73 |
| Total for Dept : 40805 | 0.00 | 2,097,899.73 | 0.00 | 2,097,899.73 |
| Total for Output : 00087423 | 0.00 | 2,097,899.73 | 0.00 | 2,097,899.73 |



Combined Delivery Report By Project

| | | | | |
|---|-----------------|----------------|-----------------|-----------|
| Project Id : 00075619 REDD+ Interim Phase | Period : | Jan-Dec (2014) | | |
| Output # : 00087423 14. Handover | Impl. Partner : | 99999 UNDP | | |
| | Location : | Indonesia | | |
| | Govt Exp | UNDP Exp | UN Agencies Exp | Total Exp |

| | | | | |
|-----------------|------|---------------|------|---------------|
| Project Total : | 0.00 | 10,340,885.83 | 0.00 | 10,340,885.83 |
|-----------------|------|---------------|------|---------------|



Selection Criteria :

Business Unit : IDN10
Period : Jan-Dec (2014)
Selected Project Id : 00075619
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

| | |
|------------------|-------------------------------|
| Project Id : ALL | Period : Jan-Dec (2014) |
| Output # : ALL | Impl. Partner : Location : |

| | Govt Exp | UNDP Exp | UN Agencies Exp | Total Exp |
|--|----------|---------------|-----------------|---------------|
| 40804 - Indonesia - Dem. Governance | 0.00 | 63.73 | 0.00 | 63.73 |
| 40805 - Indonesia - Energy &Environmnt | 0.00 | 10,340,822.10 | 0.00 | 10,340,822.10 |



Funds Utilization

Selection Criteria :

Business Unit : IDN10
Period : Jan-Dec (2014)
Selected Project Id : 00075619
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

Project/Award: 00075619 REDD+ Interim Phase

Period : As at Dec 31, 2014

| Output # | 00087420 | Impl. Partner :99999 UNDP | UNDP AMOUNT |
|----------------------------|----------|---------------------------|-------------|
| Outstanding NEX advances | | | 0.00 |
| Undepreciated Fixed Assets | | | 70,971.02 |
| Inventory | | | 0.00 |
| Prepayments | | | 0.00 |
| Commitments | | | 127,703.25 |

| Output # | 00087421 | Impl. Partner :99999 UNDP | UNDP AMOUNT |
|----------------------------|----------|---------------------------|--------------|
| Outstanding NEX advances | | | 0.00 |
| Undepreciated Fixed Assets | | | 39,148.03 |
| Inventory | | | 0.00 |
| Prepayments | | | 40,310.99 |
| Commitments | | | 3,857,316.49 |

| Output # | 00087422 | Impl. Partner :99999 UNDP | UNDP AMOUNT |
|----------------------------|----------|---------------------------|-------------|
| Outstanding NEX advances | | | 0.00 |
| Undepreciated Fixed Assets | | | 0.00 |
| Inventory | | | 0.00 |
| Prepayments | | | 0.00 |
| Commitments | | | 216,224.18 |

| Output # | 00087423 | Impl. Partner :99999 UNDP | UNDP AMOUNT |
|----------|----------|---------------------------|-------------|
|----------|----------|---------------------------|-------------|



Funds Utilization

| | |
|----------------------------|------------|
| Outstanding NEX advances | 0.00 |
| Undepreciated Fixed Assets | 14,511.81 |
| Inventory | 0.00 |
| Prepayments | 411,368.19 |
| Commitments | 112,424.49 |

Country Office Signature



Stephen Rodriques
Deputy Country Director



Mark Henderson
Partner
Moore Stephens LLP
15 July 2015

MOORE STEPHENS

Annex 2: Statement of Assets and Equipment



Statement on Fixed Assets as of 31st December 2014
Project ID# 75619 (Support to the Establishment of Indonesia REDD+ Infrastructure and Capacity: Interim Phase)

| Business unit | Operating Unit | Asset ID | Profile ID | Description | TAG Number | Serial Number | Location | Acquisition Date | In Service Date | Cost,USD | Net Book Value | Quantity | Department | Impl Agency | Donor | Project | Fund code |
|---------------|----------------|--------------|------------|--------------------------------|--------------|------------------|------------|------------------|-----------------|-----------|----------------|----------|------------|-------------|-------|----------|-----------|
| IDN10 | IDN | 000000001409 | HYME1 | Generator Silent Starke GFS20 | 602-2413-001 | 1305246 | IDNPKYTC | 10/4/2013 | 10/4/2013 | 4,431.06 | 4,154.12 | 1 | 40805 | 001981 | 00187 | 00087420 | 30000 |
| IDN10 | IDN | 000000001428 | ITC10 | TV LG 84" | 403-3214-012 | 312INQUBG364 | IDNJKTMYPD | 2/17/2014 | 2/17/2014 | 11,053.80 | 10,040.53 | 1 | 40805 | 001981 | 00187 | 00087420 | 30000 |
| IDN10 | IDN | 000000001429 | ITC10 | TV LG 84" | 403-3214-011 | 311INMF3R603 | IDNJUANDA | 2/17/2014 | 2/17/2014 | 11,053.80 | 10,040.53 | 1 | 40805 | 001981 | 00187 | 00087420 | 30000 |
| IDN10 | IDN | 000000001430 | ITC2 | Imac 27 LED 3.4GHz | 101-3514-001 | CO2LF1RTF8JC | IDNJKTMYPD | 3/7/2014 | 3/7/2014 | 2,160.00 | 1,935.00 | 1 | 40805 | 001981 | 00187 | 00087423 | 30000 |
| IDN10 | IDN | 000000001431 | ITC4 | Printer Color LaserJet CP6015 | 105-3214-001 | CN7XF8XCDK | IDNJKTMYPD | 3/20/2014 | 3/20/2014 | 2,995.37 | 2,745.76 | 1 | 40805 | 001981 | 00187 | 00087420 | 30000 |
| IDN10 | IDN | 000000001432 | ITC13 | TV 65" Samsung Type UN65F640 | 403-3214-005 | 07YG3MMDC00051D | IDNJKTMYPD | 3/20/2014 | 3/20/2014 | 3,209.63 | 2,875.29 | 1 | 40805 | 001981 | 00187 | 00087420 | 30000 |
| IDN10 | IDN | 000000001435 | ITC13 | Single EagleEye Director | 299-3214-003 | 0016A5 | IDNJKTMYPD | 1/30/2014 | 1/30/2014 | 9,520.00 | 8,330.00 | 1 | 40805 | 001981 | 00187 | 00087420 | 30000 |
| IDN10 | IDN | 000000001436 | ITC13 | TV 65" Samsung Type UN65F640 | 403-3214-006 | 07YG3MMMD900012P | IDNJKTMYPD | 3/20/2014 | 3/20/2014 | 3,209.63 | 2,875.29 | 1 | 40805 | 001981 | 00187 | 00087420 | 30000 |
| IDN10 | IDN | 000000001442 | ITC13 | TV 65" Samsung Type UN65F640 | 403-3214-007 | 07YG3MMDC00083D | IDNJKTMYPD | 3/20/2014 | 3/20/2014 | 3,209.63 | 2,875.29 | 1 | 40805 | 001981 | 00187 | 00087420 | 30000 |
| IDN10 | IDN | 000000001445 | ITC13 | TV 65" Samsung Type UN65F640 | 403-3214-008 | 07YG3MMDC00035P | IDNJKTMYPD | 3/20/2014 | 3/20/2014 | 3,209.63 | 2,875.29 | 1 | 40805 | 001981 | 00187 | 00087420 | 30000 |
| IDN10 | IDN | 000000001452 | ITC1 | Dell Latitude E6540 incld MS | 103-3514-004 | 376YSYI | IDNJKTMYPD | 2/4/2014 | 2/4/2014 | 1,596.25 | 1,413.35 | 1 | 40805 | 001981 | 00187 | 00087423 | 30000 |
| IDN10 | IDN | 000000001455 | ITC1 | DELL Latitude E 6540 | 101-3514-002 | 486YSYI | IDNJKTMYPD | 3/21/2014 | 3/21/2014 | 1,585.00 | 1,419.90 | 1 | 40805 | 001981 | 00187 | 00087423 | 30000 |
| IDN10 | IDN | 000000001457 | ITC1 | DELL Latitude E 6540 | 101-3514-003 | J53YSYI | IDNJKTMYPD | 3/21/2014 | 3/21/2014 | 1,585.00 | 1,419.90 | 1 | 40805 | 001981 | 00187 | 00087423 | 30000 |
| IDN10 | IDN | 000000001467 | FURN2 | Close rack 40U without doors | 199-3514-002 | | IDNJKTMYPD | 7/25/2014 | 7/25/2014 | 1,700.00 | 1,643.33 | 1 | 40805 | 001981 | 00187 | 00087423 | 30000 |
| IDN10 | IDN | 000000001468 | ITC13 | Polycom HDX7000-720 w licenses | 299-3214-001 | 403338 | IDNJKTMYPD | 1/30/2014 | 1/30/2014 | 10,125.00 | 8,859.37 | 1 | 40805 | 001981 | 00187 | 00087420 | 30000 |
| IDN10 | IDN | 000000001469 | ITC13 | Polycom HDX7000-720 w licenses | 299-3214-002 | 4115C9 | IDNJKTMYPD | 1/30/2014 | 1/30/2014 | 10,125.00 | 8,859.37 | 1 | 40805 | 001981 | 00187 | 00087420 | 30000 |
| IDN10 | IDN | 000000001470 | FURN10 | Backdrop for REDD+ FO at Mayap | 799-3514-001 | | IDNJKTMYPD | 8/21/2014 | 8/21/2014 | 2,409.74 | 2,342.80 | 1 | 40805 | 001981 | 00187 | 00087423 | 30000 |
| IDN10 | IDN | 000000001471 | FURN5 | Operator Table | 799-3514-002 | | IDNJKTMYPD | 8/21/2014 | 8/21/2014 | 2,288.82 | 2,225.24 | 1 | 40805 | 001981 | 00187 | 00087423 | 30000 |
| IDN10 | IDN | 000000001472 | ITC9 | Server Dell Power Edge T320 W | 106-3314-006 | W8Y1RA01 | IDNJKTMYPD | 8/14/2014 | 8/14/2014 | 6,671.85 | 6,440.19 | 1 | 40805 | 001981 | 00187 | 00087420 | 30000 |
| IDN10 | IDN | 000000001473 | ITC2 | PC Desktop 1 | 101-3314-001 | SGH314T80Y | IDNBGSIANG | 9/5/2014 | 9/5/2014 | 1,695.00 | 1,624.37 | 1 | 40805 | 001981 | 00187 | 00087421 | 30000 |
| IDN10 | IDN | 000000001474 | ITC9 | UPS Servers | 199-3314-001 | FQS1424172428 | IDNBGSIANG | 9/2/2014 | 9/2/2014 | 1,765.00 | 1,715.97 | 1 | 40805 | 001981 | 00187 | 00087421 | 30000 |
| IDN10 | IDN | 000000001475 | ITC2 | PC with high spec. for Hot Spo | 101-3514-011 | AB12746X | IDNJKTMYPD | 8/22/2014 | 8/22/2014 | 2,228.36 | 2,112.30 | 1 | 40805 | 001981 | 00187 | 00087423 | 30000 |
| IDN10 | IDN | 000000001476 | ITC2 | PC Desktop 1 | 101-3314-002 | SGH314T7ZK | IDNBGSIANG | 9/5/2014 | 9/5/2014 | 1,695.00 | 1,624.37 | 1 | 40805 | 001981 | 00187 | 00087421 | 30000 |
| IDN10 | IDN | 000000001477 | ITC9 | Server 2 | 106-3314-003 | 06CKHFC | IDNBGSIANG | 9/17/2014 | 9/17/2014 | 9,190.00 | 8,934.72 | 1 | 40805 | 001981 | 00187 | 00087421 | 30000 |
| IDN10 | IDN | 000000001478 | ITC9 | Server 1 | 106-3314-004 | 06CKHFD | IDNBGSIANG | 9/17/2014 | 9/17/2014 | 8,390.00 | 8,156.94 | 1 | 40805 | 001981 | 00187 | 00087421 | 30000 |
| IDN10 | IDN | 000000001479 | ITC9 | Server 1 | 106-3314-001 | 06CKHFA | IDNBGSIANG | 9/17/2014 | 9/17/2014 | 8,390.00 | 8,156.94 | 1 | 40805 | 001981 | 00187 | 00087421 | 30000 |
| IDN10 | IDN | 000000001480 | ITC9 | Server 2 | 106-3314-002 | 06CKHFB | IDNBGSIANG | 9/17/2014 | 9/17/2014 | 9,190.00 | 8,934.72 | 1 | 40805 | 001981 | 00187 | 00087421 | 30000 |

134,682.57

Ichsan Sahputra
Operations Manager

Roy Rahendra
National Project Manager

Stephen Rodriques
Deputy Country Director

Mark Henderson
Partner
Moore Stephens LLP
15 July 2015

MOORE STEPHENS

Annex 3: Audit finding priority ratings

The following categories of priorities are used:

| | |
|-------------------------------|---|
| High (Critical) | 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. |
| Medium (Important) | Action is considered necessary to avoid exposure to significant risks. Failure to take action could result in significant consequences. |
| Low | 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. Therefore, low priority recommendations are not included in the audit report. |