

UNITED NATIONS DEVELOPMENT PROGRAMME
Office of Audit and Investigations



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Resilient nations.*

AUDIT

OF

UNDP INDONESIA

**Support Facility for the Institutional Setup of the Peat Restoration Agency
(Directly Implemented Project No. 96630, Output No. 100586)**

Report No. 2107
Issue Date: 18 July 2019

**Report on the Audit of UNDP Indonesia
Support Facility for the Institutional Setup of the Peat Restoration Agency
(Project No. 96630, Output No. 100586)
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through BDO LLP (the audit firm), from 17 to 29 May 2019, conducted an audit of Support Facility for the Institutional Setup of the Peat Restoration Agency (Project No. 96630, Output No. 100586) (the Project), which is directly implemented and managed by the UNDP Country Office in Indonesia (the Office). This was the first audit of the Project.

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 expenses for the period from 1 January to 31 December 2018 and the accompanying Funds Utilization statement¹ as of 31 December 2018. The audit did not include activities and expenses incurred or undertaken at the "responsible party" level. The audit did not cover the Statement of Assets as no assets were held by the Project. 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 Expenses* | |
|------------------------|------------|
| Amount (in \$ '000) | Opinion |
| 5,940 | Unmodified |


*Expenses recorded in the Combined Delivery Report were \$6,341,741.60. Excluded from the audit scope were transactions that relate to expenses incurred at the "responsible party" level (\$402,023.33).

The audit did not result in any recommendations.

¹ The Funds Utilization statement includes the balance, as at a given date, of five items: (a) outstanding advances received by the project; (b) undepreciated 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.

Management comments and action plan

Comments and/or additional information provided have been incorporated into the report, where appropriate.

A blue ink signature of Antoine Khoury is written over a rectangular box. The signature is stylized and cursive.

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



UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)

FINAL AUDIT REPORT

Financial audit of the UNDP directly implemented project 96630
output 100586 'Support Facility for the Institutional Setup of the
Peat Restoration Agency'

Indonesia

IDENTIFICATION

| | |
|--------------------------|---|
| Project name: | Support Facility for the Institutional Setup of the Peat Restoration Agency |
| Output name: | Support Facility for the Institutional Setup of the Peat Restoration Agency |
| UNDP Country Office: | Indonesia |
| Atlas Project ID: | 96630 |
| Atlas Output ID: | 100586 |
| Auditor: | BDO LLP |
| Period subject to audit: | 1 January to 31 December 2018 |

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EXECUTIVE SUMMARY

BDO LLP conducted the financial audit of Support Facility for the Institutional Setup of the Peat Restoration Agency (Project ID 96630 and Output ID 100586) (the project), directly implemented by UNDP Indonesia for the year ended 31 December 2018. The audit was undertaken on behalf of UNDP, Office of Audit and Investigations (OAI).

Audit opinions

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

| | |
|-----------------------------------|----------------|
| Project Financial Position | Unmodified |
| Statement of Fixed Assets | Not applicable |
| Statement of Cash | Not applicable |

Management letter summary

We have not raised any audit findings or recommendations as a result of our audit.

Prior year audit

The project was not audited in the prior year.



Mark Henderson
Partner

BDO LLP
150 Aldersgate Street
London EC1A 4AB

15 July 2019



THE AUDIT ENGAGEMENT

Audit Objectives and Scope

The objective of the financial audit was to express an opinion on the DIM project's financial position which includes:

- Expressing an opinion on whether the financial expenses incurred by the project between 1 January and 31 December 2018 in the Combined Delivery Report (CDR), the Funds Utilization statement as at 31 December 2018 and the accounts receivable and accounts payable as at 31 December 2018 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, at net book value, presents fairly the balance of depreciated assets of the UNDP project as at 31 December 2018. This statement must include all assets available as at 31 December 2018 and not only those purchased in a given period.
Where a DIM project does not have any assets or equipment, it is not 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 the UNDP project as at 31 December 2018.

In cases where the cash transactions of the audited DIM project are made through the country office bank accounts, this type of opinion is not required.

The Financial Audit was conducted in accordance with the International Standards of Auditing (ISA), the 700 series. As applicable, the audit report provides the progress made in implementing the recommendations raised in the previous year's audit report.

The scope of the audit relates only to transactions concluded and recorded against the UNDP DIM project between 1 January and 31 December 2018. 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 Facility for the Institutional Setup of the Peat Restoration Agency

Project Financial Position

To the Director of the Office and Audit and Investigations, United Nations Development Programme

We have audited the financial position of the UNDP project ID 96630, Support Facility for the Institutional Setup of the Peat Restoration Agency output ID 100586, for the period 1 January to 31 December 2018 which includes: (a) the accompanying Combined Delivery Report (CDR); (b) the Funds Utilization statement ("the statement"); and (c) the project-related accounts receivable and accounts payable.

The CDR expenditure totalling US\$ 6,341,741.60, is comprised of expenditure directly incurred by the UNDP Country Office in Indonesia for an amount of US\$ 5,939,718.27 and expenditure incurred by entities other than the Country Office for an amount of US\$ 402,023.33. Our audit only covered the expenditure directly incurred by the UNDP Country Office in Indonesia of US\$ 5,939,718.27.

Unmodified opinion

In our opinion, the attached CDR and Funds Utilization statement present fairly, in all material respects, the expenses of US\$ 5,939,718.27 directly incurred by the UNDP Country Office in Indonesia and charged to the project for the period 1 January to 31 December 2018 in accordance with UNDP accounting policies and 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.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing. Our responsibilities under those provisions and standards are further described in the 'Auditor's responsibilities' section of this report.

We are independent of UNDP in accordance with the International Ethics Standards Board of Accountants' Code of Ethics for Professional Accountants (IESBA Code). We have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management responsibilities

Management is responsible for the preparation of the CDR and the Funds Utilization statement of the project and for such internal control as management determines is necessary to enable the preparation of a CDR and Funds Utilization statement that are free from material misstatement, whether due to fraud or error.

Auditor's responsibilities

Our objectives are to obtain reasonable assurance about whether the CDR and the Funds Utilization statement are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these documents.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the CDR and the Funds Utilization statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 organization's internal control.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Mark Henderson
Partner

BDO LLP
150 Aldersgate Street
London EC1A 4AB

15 July 2019



Independent Auditor's Report to UNDP - Support Facility for the Institutional Setup of the Peat Restoration Agency

Statement of Fixed Assets

We noted that the UNDP project Support Facility for the Institutional Setup of the Peat Restoration Agency had no assets and accordingly a Statement of Fixed Assets was not produced.

Independent Auditor's Report to UNDP - Support Facility for the Institutional Setup of the Peat Restoration Agency

Statement of Cash

We noted that the UNDP project Support Facility for the Institutional Setup of the Peat Restoration Agency did not have a dedicated bank account for the DIM project activities subject to audit and accordingly a Statement of Cash was not produced.

MANAGEMENT LETTER

We have not raised any audit findings or recommendations as a result of our audit.



Mark Henderson
Partner

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15 July 2019



Annexes

Annex 1: Combined Delivery Report



UN Development Programme
Report ID: unglcdrb

Combined Delivery Report by Activity

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Selection Criteria :

Business Unit : IDN10
Period : Jan-Dec (2018)
Selected Project Id : 00096630
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00100586

| | | | | |
|--|----------|---|-----------------|-----------|
| Project Id : 00096630 Support Facility for the Instl | | Period : Jan-Dec (2018) | | |
| Output # : 00100586 Support Facility for the Instl | | Impl. Partner : 01579 UNDP (Direct Execution) | | |
| | | Location : Indonesia | | |
| | Govt Exp | UNDP Exp | UN Agencies Exp | Total Exp |

Activity : ()

Fund : 30000 (PROGRAMME COST SHARING)

| | | | | |
|--|-------------|---------------------|-------------|---------------------|
| 72210 - Machinery and Equipment | 0.00 | 39,461.34 | 0.00 | 39,461.34 |
| 72405 - Acquisition of Communic Equip | 0.00 | 1,080,210.63 | 0.00 | 1,080,210.63 |
| 72962 - Software-Internally developed | 0.00 | 312,852.64 | 0.00 | 312,852.64 |
| 72966 - Licenses and other | 0.00 | 24,964.72 | 0.00 | 24,964.72 |
| 74910 - Gain/Loss Disposal Fixed Asset | 0.00 | 60,551.77 | 0.00 | 60,551.77 |
| 75105 - Facilities & Admin - Implement | 0.00 | 121,945.51 | 0.00 | 121,945.51 |
| 76120 - Unrealized Loss | 0.00 | 21,763.20 | 0.00 | 21,763.20 |
| 76130 - Unrealized Gain | 0.00 | -4,186.69 | 0.00 | -4,186.69 |
| 77630 - Dep Exp Owned - ITC | 0.00 | 899.61 | 0.00 | 899.61 |
| 77660 - Dep Exp Owned -Vehicle | 0.00 | 3,909.70 | 0.00 | 3,909.70 |
| 77670 - Dep Exp-Hvy Mac & Equip | 0.00 | 0.00 | 0.00 | 0.00 |
| 77720 - Amort Software-intern dev | 0.00 | 0.00 | 0.00 | 0.00 |
| 77760 - Amort Licenses and other | 0.00 | 1,468.51 | 0.00 | 1,468.51 |
| Total for Fund 30000 | 0.00 | 1,663,840.94 | 0.00 | 1,663,840.94 |
| Total for Activity | 0.00 | 1,663,840.94 | 0.00 | 1,663,840.94 |

Activity : ACTIVITY 1 (1. Institutional Readiness)

Fund : 30000 (PROGRAMME COST SHARING)

| | | | | |
|--|-------------|--------------------|-------------|--------------------|
| 71305 - Local Consult.-Sht Term-Tech | 0.00 | 180,689.02 | 0.00 | 180,689.02 |
| 71360 - Local Consult-Security | 0.00 | 6,027.47 | 0.00 | 6,027.47 |
| 71405 - Service Contracts-Individuals | 0.00 | 20,853.85 | 0.00 | 20,853.85 |
| 71410 - MAIP Premium SC | 0.00 | 18.02 | 0.00 | 18.02 |
| 71415 - Contribution to Security SC | 0.00 | 765.79 | 0.00 | 765.79 |
| 71635 - Travel - Other | 0.00 | 803.42 | 0.00 | 803.42 |
| 72215 - Transportation Equipment | 0.00 | 2,817.03 | 0.00 | 2,817.03 |
| 72399 - Other Materials and Goods | 0.00 | 2,811.85 | 0.00 | 2,811.85 |
| 72805 - Acquis of Computer Hardware | 0.00 | 878.37 | 0.00 | 878.37 |
| 72810 - Acquis of Computer Software | 0.00 | -312,852.64 | 0.00 | -312,852.64 |
| 73310 - Maint & Licencing of Software | 0.00 | -26,433.23 | 0.00 | -26,433.23 |
| 73405 - Rental & Maint-Other Office Eq | 0.00 | 2,477.20 | 0.00 | 2,477.20 |
| 75105 - Facilities & Admin - Implement | 0.00 | -9,587.38 | 0.00 | -9,587.38 |
| 75705 - Learning costs | 0.00 | 539.63 | 0.00 | 539.63 |
| 75706 - Learning - ticket costs | 0.00 | 641.00 | 0.00 | 641.00 |
| 75707 - Learning - subsistence allowan | 0.00 | 571.16 | 0.00 | 571.16 |
| 76125 - Realized Loss | 0.00 | 35.23 | 0.00 | 35.23 |
| 76135 - Realized Gain | 0.00 | -1,838.92 | 0.00 | -1,838.92 |
| Total for Fund 30000 | 0.00 | -130,963.13 | 0.00 | -130,963.13 |



UN Development Programme
Report ID: unglcdrb

Combined Delivery Report by Activity

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| | | | | |
|--|---|----------|-----------------|-----------|
| Project id : 00096630 Support Facility for the Insti | Period : Jan-Dec (2018) | | | |
| Output # : 00100586 Support Facility for the Insti | Impl. Partner : 01579 UNDP (Direct Execution) | | | |
| | Location : Indonesia | | | |
| | | | | |
| | Govt Exp | UNDP Exp | UN Agencies Exp | Total Exp |

Total for Activity ACTIVITY 1 0.00 - 130,963.13 0.00 - 130,963.13

Activity : ACTIVITY 2 (2. Govt Regulation)

Fund : 30000 (PROGRAMME COST SHARING)

| | | | | |
|--|------|----------|------|----------|
| 71305 - Local Consult.-Sht Term-Tech | 0.00 | 1,474.86 | 0.00 | 1,474.86 |
| 71360 - Local Consult-Security | 0.00 | 201.49 | 0.00 | 201.49 |
| 75105 - Facilities & Admin - Implement | 0.00 | 134.11 | 0.00 | 134.11 |
| 76135 - Realized Gain | 0.00 | 0.00 | 0.00 | 0.00 |

Total for Fund 30000 0.00 1,810.46 0.00 1,810.46

Total for Activity ACTIVITY 2 0.00 1,810.46 0.00 1,810.46

Activity : ACTIVITY 3 (3. Peat Restoration)

Fund : 30000 (PROGRAMME COST SHARING)

| | | | | |
|---|------------|------------|------|------------|
| 71305 - Local Consult.-Sht Term-Tech | 0.00 | 6,887.51 | 0.00 | 6,887.51 |
| 71610 - Travel Tickets-Local | 0.00 | - 147.20 | 0.00 | - 147.20 |
| 71615 - Daily Subsistence Allow-intl | 0.00 | 289.98 | 0.00 | 289.98 |
| 72145 - Svc Co-Training and Educ Serv | 251,481.92 | 115,737.65 | 0.00 | 367,219.57 |
| 72505 - Stationery & other Office Supp | 0.00 | 279.47 | 0.00 | 279.47 |
| 74110 - Audit Fees | 0.00 | 1,351.30 | 0.00 | 1,351.30 |
| 75105 - Facilities & Admin - Implement | 0.00 | 30,857.84 | 0.00 | 30,857.84 |
| 75706 - Learning - ticket costs | 0.00 | 2,029.84 | 0.00 | 2,029.84 |
| 75707 - Learning -- subsistence allowan | 0.00 | 7,812.40 | 0.00 | 7,812.40 |
| 76125 - Realized Loss | 0.00 | 3.63 | 0.00 | 3.63 |
| 76135 - Realized Gain | 0.00 | - 2,221.97 | 0.00 | - 2,221.97 |

Total for Fund 30000 251,481.92 162,880.46 0.00 414,362.37

Total for Activity ACTIVITY 3 251,481.92 162,880.46 0.00 414,362.37

Activity : ACTIVITY 4 (4. Project Management)

Fund : 30000 (PROGRAMME COST SHARING)

| | | | | |
|--|------|-----------|------|-----------|
| 61205 - Salaries - GS Staff | 0.00 | 14,230.72 | 0.00 | 14,230.72 |
| 62205 - Dependency Allow - GS Staff | 0.00 | 1,596.43 | 0.00 | 1,596.43 |
| 62210 - Contrib to Jt Staff Pens Fd-GS | 0.00 | 1,965.21 | 0.00 | 1,965.21 |
| 62215 - Contrib. to Medical, social In | 0.00 | 1,207.18 | 0.00 | 1,207.18 |
| 62240 - Annual Leave Expense - GS | 0.00 | 582.02 | 0.00 | 582.02 |
| 63530 - Contribution to EOS Benefits | 0.00 | 552.31 | 0.00 | 552.31 |
| 63535 - Contribution to Security | 0.00 | 380.54 | 0.00 | 380.54 |
| 63540 - Contribution to Training | 0.00 | 122.87 | 0.00 | 122.87 |



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Report ID: unglcdrb

Combined Delivery Report by Activity

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| Project Id : 00096630 Support Facility for the instl | Period : | Jan-Dec (2018) | | |
|--|-----------------|-------------------------------|-----------------|-------------------|
| Output # : 00100586 Support Facility for the instl | Impl. Partner : | 01579 UNDP (Direct Execution) | | |
| | Location : | Indonesia | | |
| | Govt Exp | UNDP Exp | UN Agencies Exp | Total Exp |
| 63545 - Contribution to ICT | 0.00 | 132.33 | 0.00 | 132.33 |
| 63550 - Contributions to MAIP | 0.00 | 7.79 | 0.00 | 7.79 |
| 63555 - Contribution to UN JFA | 0.00 | 452.20 | 0.00 | 452.20 |
| 63560 - Contributions to Appendix D | 0.00 | 34.78 | 0.00 | 34.78 |
| 64210 - Separations - GS Staff | 0.00 | 278.27 | 0.00 | 278.27 |
| 64397 - Services to projects -CO staff | 0.00 | 4,000.00 | 0.00 | 4,000.00 |
| 65115 - Contributions to ASHI Reserve | 0.00 | 1,349.64 | 0.00 | 1,349.64 |
| 65135 - Payroll Mgt Cost Recovery ATLA | 0.00 | 197.21 | 0.00 | 197.21 |
| 71205 - Intl Consultants-Sht Term-Tech | 0.00 | 9,900.00 | 0.00 | 9,900.00 |
| 71305 - Local Consult-Sht Term-Tech | 0.00 | 57,394.71 | 0.00 | 57,394.71 |
| 71360 - Local Consult-Security | 0.00 | 737.74 | 0.00 | 737.74 |
| 71405 - Service Contracts-Individuals | 0.00 | 121,224.80 | 0.00 | 121,224.80 |
| 71410 - MAIP Premium SC | 0.00 | 73.96 | 0.00 | 73.96 |
| 71415 - Contribution to Security SC | 0.00 | 3,140.43 | 0.00 | 3,140.43 |
| 71635 - Travel - Other | 0.00 | 1,507.95 | 0.00 | 1,507.95 |
| 72120 - Svc Co-Trade and Business Serv | 0.00 | 0.00 | 0.00 | 0.00 |
| 72210 - Machinery and Equipment | 0.00 | 118.81 | 0.00 | 118.81 |
| 72425 - Mobile Telephone Charges | 0.00 | 501.37 | 0.00 | 501.37 |
| 72430 - Postage and Pouch | 0.00 | 255.91 | 0.00 | 255.91 |
| 72445 - Common Services-Communications | 0.00 | 1,088.68 | 0.00 | 1,088.68 |
| 72505 - Stationery & other Office Supp | 0.00 | 8,121.01 | 0.00 | 8,121.01 |
| 72805 - Acquis of Computer Hardware | 0.00 | 1,000.00 | 0.00 | 1,000.00 |
| 73420 - Leased Vehicles | 0.00 | 333.48 | 0.00 | 333.48 |
| 74110 - Audit Fees | 0.00 | 2,214.69 | 0.00 | 2,214.69 |
| 74220 - Translation Costs | 0.00 | 412.44 | 0.00 | 412.44 |
| 74525 - Sundry | 0.00 | 14.89 | 0.00 | 14.89 |
| 74596 - Services to projects -GOE | 0.00 | 388.14 | 0.00 | 388.14 |
| 75105 - Facilities & Admin - Implement | 0.00 | 20,535.36 | 0.00 | 20,535.36 |
| 75705 - Learning costs | 0.00 | 10,034.07 | 0.00 | 10,034.07 |
| 75706 - Learning - ticket costs | 0.00 | 4,914.76 | 0.00 | 4,914.76 |
| 75707 - Learning - subsistence allowan | 0.00 | 6,208.28 | 0.00 | 6,208.28 |
| 75708 - Learning - subcontracts | 0.00 | 18.28 | 0.00 | 18.28 |
| 76110 - Foreign Exch Translation Loss | 0.00 | 121.16 | 0.00 | 121.16 |
| 76125 - Realized Loss | 0.00 | 10.99 | 0.00 | 10.99 |
| 76135 - Realized Gain | 0.00 | - 508.54 | 0.00 | - 508.54 |
| Total for Fund 30000 | 0.00 | 276,850.87 | 0.00 | 276,850.87 |
| Total for Activity ACTIVITY 4 | 0.00 | 276,850.87 | 0.00 | 276,850.87 |
| Activity : ACTIVITY 5 (5. BRG's Core Inst. Support) | | | | |
| Fund : 30000 (PROGRAMME COST SHARING) | | | | |
| 71205 - Intl Consultants-Sht Term-Tech | 0.00 | 2,710.50 | 0.00 | 2,710.50 |
| 71305 - Local Consult.-Sht Term-Tech | 0.00 | 303,228.22 | 0.00 | 303,228.22 |
| 71360 - Local Consult-Security | 0.00 | 10,337.69 | 0.00 | 10,337.69 |
| 71405 - Service Contracts-Individuals | 0.00 | 58,329.18 | 0.00 | 58,329.18 |
| 71410 - MAIP Premium SC | 0.00 | 48.21 | 0.00 | 48.21 |
| 71415 - Contribution to Security SC | 0.00 | 2,049.31 | 0.00 | 2,049.31 |
| 71615 - Daily Subsistence Allow-Intl | 0.00 | 713.60 | 0.00 | 713.60 |
| 71635 - Travel - Other | 0.00 | 436.90 | 0.00 | 436.90 |



UN Development Programme
Report ID: unglcdrb

Combined Delivery Report by Activity

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| | | |
|--|-----------------|-------------------------------|
| Project id : 00096630 Support Facility for the Insti | Period : | Jan-Dec (2018) |
| Output # : 00100586 Support Facility for the Insti | Impl. Partner : | 01579 UNDP (Direct Execution) |
| | Location : | Indonesia |

| | Govt Exp | UNDP Exp | UN Agencies Exp | Total Exp |
|---|-------------|---------------------|-----------------|---------------------|
| 72105 - Svc Co-Construction & Engineer | 0.00 | 60,922.18 | 0.00 | 60,922.18 |
| 72210 - Machinery and Equipment | 0.00 | 57.80 | 0.00 | 57.80 |
| 72215 - Transportation Equipment | 0.00 | 17,481.95 | 0.00 | 17,481.95 |
| 72370 - Security related goods and mat | 0.00 | 1,885.95 | 0.00 | 1,885.95 |
| 72399 - Other Materials and Goods | 0.00 | 4,330.13 | 0.00 | 4,330.13 |
| 72401 - Prefab structure/other buildin | 0.00 | 47,951.68 | 0.00 | 47,951.68 |
| 72402 - Building Maintenance | 0.00 | 1,695.10 | 0.00 | 1,695.10 |
| 72405 - Acquisition of Communic Equip | 0.00 | 2,346.51 | 0.00 | 2,346.51 |
| 72415 - Courier Charges | 0.00 | 1,097.96 | 0.00 | 1,097.96 |
| 72425 - Mobile Telephone Charges | 0.00 | 411.84 | 0.00 | 411.84 |
| 72445 - Common Services-Communications | 0.00 | 1,051.55 | 0.00 | 1,051.55 |
| 72505 - Stationery & other Office Supp | 0.00 | 9,201.75 | 0.00 | 9,201.75 |
| 72510 - Publications | 0.00 | 2,339.31 | 0.00 | 2,339.31 |
| 72605 - Grants to Instit & other Benef | 0.00 | 8,932.17 | 0.00 | 8,932.17 |
| 72805 - Acquis of Computer Hardware | 0.00 | 341,226.71 | 0.00 | 341,226.71 |
| 72815 - Inform Technology Supplies | 0.00 | 33,117.65 | 0.00 | 33,117.65 |
| 73104 - Leased Building | 0.00 | 322,082.90 | 0.00 | 322,082.90 |
| 73107 - Rent - Meeting Rooms | 0.00 | 4,785.15 | 0.00 | 4,785.15 |
| 73110 - Custodial & Cleaning Services | 0.00 | 892.53 | 0.00 | 892.53 |
| 73120 - Utilities | 0.00 | 6,439.42 | 0.00 | 6,439.42 |
| 73125 - Common Services-Premises | 0.00 | 10,247.33 | 0.00 | 10,247.33 |
| 73205 - Premises Alternations | 0.00 | 6,812.99 | 0.00 | 6,812.99 |
| 73216 - Construction Cost | 0.00 | 914.47 | 0.00 | 914.47 |
| 73420 - Leased Vehicles | 0.00 | 12,658.12 | 0.00 | 12,658.12 |
| 74110 - Audit Fees | 0.00 | 1,025.07 | 0.00 | 1,025.07 |
| 74210 - Printing and Publications | 0.00 | 16,490.97 | 0.00 | 16,490.97 |
| 74525 - Sundry | 0.00 | 1,698.12 | 0.00 | 1,698.12 |
| 74725 - Other L.T.S.H. | 0.00 | 813.72 | 0.00 | 813.72 |
| 75105 - Facilities & Admin - Implement | 0.00 | 138,670.35 | 0.00 | 138,670.35 |
| 75705 - Learning costs | 0.00 | 325,659.37 | 0.00 | 325,659.37 |
| 75706 - Learning - ticket costs | 0.00 | 32,560.89 | 0.00 | 32,560.89 |
| 75707 - Learning - subsistence allowan | 0.00 | 60,284.59 | 0.00 | 60,284.59 |
| 75709 - Learning - training of counter | 0.00 | 18,109.84 | 0.00 | 18,109.84 |
| 76125 - Realized Loss | 0.00 | 20,122.56 | 0.00 | 20,122.56 |
| 76135 - Realized Gain | 0.00 | -9,142.84 | 0.00 | -9,142.84 |
| Total for Fund 30000 | 0.00 | 1,883,029.20 | 0.00 | 1,883,029.20 |
| Total for Activity ACTIVITY 5 | 0.00 | 1,883,029.20 | 0.00 | 1,883,029.20 |
| Activity : ACTIVITY 6 (6. Strengthen BRG's Capacity) | | | | |
| Fund : 30000 (PROGRAMME COST SHARING) | | | | |
| 71305 - Local Consult.-Sht Term-Tech | 0.00 | 135,757.38 | 0.00 | 135,757.38 |
| 71360 - Local Consult-Security | 0.00 | 5,282.53 | 0.00 | 5,282.53 |
| 71405 - Service Contracts-Individuals | 0.00 | 7,197.87 | 0.00 | 7,197.87 |
| 71610 - Travel Tickets-Local | 0.00 | 140.36 | 0.00 | 140.36 |
| 71615 - Daily Subsistence Allow-Intl | 0.00 | 2,948.22 | 0.00 | 2,948.22 |
| 71620 - Daily Subsistence Allow-Local | 0.00 | 321.02 | 0.00 | 321.02 |
| 71635 - Travel - Other | 0.00 | 4,055.62 | 0.00 | 4,055.62 |
| 72145 - Svc Co-Training and Educ Serv | 0.00 | 30,358.55 | 0.00 | 30,358.55 |



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| | | |
|--|-----------------|-------------------------------|
| Project Id : 00096630 Support Facility for the Insti | Period : | Jan-Dec (2018) |
| Output # : 00100586 Support Facility for the Insti | Impl. Partner : | 01679 UNDP (Direct Execution) |
| | Location : | Indonesia |

| | Govt Exp | UNDP Exp | UN Agencies Exp | Total Exp |
|--|-------------|---------------------|-----------------|---------------------|
| 72215 - Transporation Equipment | 0.00 | 12,833.16 | 0.00 | 12,833.16 |
| 72220 - Furniture | 0.00 | 2,177.99 | 0.00 | 2,177.99 |
| 72399 - Other Materials and Goods | 0.00 | 21,616.57 | 0.00 | 21,616.57 |
| 72405 - Acquisition of Communic Equip | 0.00 | 1,165.94 | 0.00 | 1,165.94 |
| 72415 - Courier Charges | 0.00 | 719.79 | 0.00 | 719.79 |
| 72445 - Common Services-Communications | 0.00 | 528.00 | 0.00 | 528.00 |
| 72505 - Stationery & other Office Supp | 0.00 | 9,110.22 | 0.00 | 9,110.22 |
| 72510 - Publications | 0.00 | 5,154.12 | 0.00 | 5,154.12 |
| 72605 - Grants to Instit & other Benef | 0.00 | 96,213.27 | 0.00 | 96,213.27 |
| 72815 - Micro Capital Grants-Other | 0.00 | 0.00 | 0.00 | 0.00 |
| 72805 - Acquis of Computer Hardware | 0.00 | 93,403.41 | 0.00 | 93,403.41 |
| 72815 - Inform Technology Supplies | 0.00 | 2,977.20 | 0.00 | 2,977.20 |
| 73107 - Rent - Meeting Rooms | 0.00 | 3,355.25 | 0.00 | 3,355.25 |
| 73120 - Utilities | 0.00 | 2,105.49 | 0.00 | 2,105.49 |
| 73405 - Rental & Maint-Other Office Eq | 0.00 | 1,100.95 | 0.00 | 1,100.95 |
| 74110 - Audit Fees | 0.00 | 2,232.24 | 0.00 | 2,232.24 |
| 74205 - Audio Visual Productions | 0.00 | 26,232.30 | 0.00 | 26,232.30 |
| 74210 - Printing and Publications | 0.00 | 51,652.10 | 0.00 | 51,652.10 |
| 74225 - Other Media Costs | 0.00 | 28,639.43 | 0.00 | 28,639.43 |
| 74505 - Insurance | 0.00 | 5,172.75 | 0.00 | 5,172.75 |
| 74710 - Land Transport | 0.00 | 2,047.04 | 0.00 | 2,047.04 |
| 74720 - Distribution Cost | 0.00 | 34,702.86 | 0.00 | 34,702.86 |
| 74725 - Other L.T.S.H. | 0.00 | 21,328.72 | 0.00 | 21,328.72 |
| 75105 - Facilities & Admin - Implement | 0.00 | 159,667.49 | 0.00 | 159,667.49 |
| 75705 - Learning costs | 0.00 | 932,643.98 | 0.00 | 932,643.98 |
| 75706 - Learning - ticket costs | 0.00 | 302,275.77 | 0.00 | 302,275.77 |
| 75707 - Learning - subsistence allowan | 0.00 | 150,393.43 | 0.00 | 150,393.43 |
| 76125 - Realized Loss | 0.00 | 331.12 | 0.00 | 331.12 |
| 76135 - Realized Gain | 0.00 | -23,452.21 | 0.00 | -23,452.21 |
| Total for Fund 30000 | 0.00 | 2,132,389.93 | 0.00 | 2,132,389.93 |
| Total for Activity ACTIVITY 6 | 0.00 | 2,132,389.93 | 0.00 | 2,132,389.93 |

Activity : ACTIVITY 7 (7. Build Capacity Provision)

Fund : 30000 (PROGRAMME COST SHARING)

| | | | | |
|--|------|-----------|------|-----------|
| 71305 - Local Consult.-Sht Term-Tech | 0.00 | 3,977.28 | 0.00 | 3,977.28 |
| 71360 - Local Consult-Security | 0.00 | 169.03 | 0.00 | 169.03 |
| 71405 - Service Contracts-Individuals | 0.00 | 14,392.62 | 0.00 | 14,392.62 |
| 71410 - MAIP Premium SC | 0.00 | 12.77 | 0.00 | 12.77 |
| 71415 - Contribution to Security SC | 0.00 | 542.96 | 0.00 | 542.96 |
| 71635 - Travel - Other | 0.00 | 402.50 | 0.00 | 402.50 |
| 74225 - Other Media Costs | 0.00 | 44,257.58 | 0.00 | 44,257.58 |
| 75105 - Facilities & Admin - Implement | 0.00 | 7,456.86 | 0.00 | 7,456.86 |
| 75705 - Learning costs | 0.00 | 13,889.84 | 0.00 | 13,889.84 |
| 75706 - Learning - ticket costs | 0.00 | 3,155.59 | 0.00 | 3,155.59 |
| 75707 - Learning - subsistence allowan | 0.00 | 12,410.56 | 0.00 | 12,410.56 |
| 76125 - Realized Loss | 0.00 | 11.27 | 0.00 | 11.27 |
| 76135 - Realized Gain | 0.00 | -257.88 | 0.00 | -257.88 |



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| | | | | |
|---|-----------------|-------------------------------|-----------------|--------------|
| Project Id : 00096630 Support Facility for the Inst | Period : | Jan-Dec (2018) | | |
| Output# : 00100586 Support Facility for the Inst | Impl. Partner : | 01678 UNDP (Direct Execution) | | |
| | Location : | Indonesia | | |
| | Govt Exp | UNDP Exp | UN Agencies Exp | Total Exp |
| Total for Fund 30000 | 0.00 | 100,420.96 | 0.00 | 100,420.96 |
| Total for Activity ACTIVITY 7 | 0.00 | 100,420.96 | 0.00 | 100,420.96 |
| Total for Output : 00100586 | 251,481.92 | 6,080,259.68 | 0.00 | 6,341,741.60 |
| Project Total : | 251,481.92 | 6,080,259.68 | 0.00 | 6,341,741.60 |

Mark Henderson
Partner

BDO LLP
150 Aldersgate Street
London EC1A 4AB

15 July 2019



Signed By :

Sophie Kemkhadze, Deputy Resident Representative

Date :

28/02/19

Signed By :

Date :

UNDP Indonesia



UNDP UN Development Programme
Report ID: unglcdrb

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Selection Criteria :

Business Unit: IDN10
Period: Jan-Dec (2018)
Selected Project Id: 00096630
Selected Fund Code: ALL
Selected Dept. IDs: ALL
Selected Outputs: 00100586

| Project Id: ALL | Period: Jan-Dec (2018) | | | |
|--|-----------------------------|--------------|-----------------|--------------|
| Output #: ALL | Impl. Partner: Location: | | | |
| | Govt Exp | UNDP Exp | UN Agencies Exp | Total Exp |
| 40805 - Indonesia - Energy &Environmnt | 251,481.92 | 6,087,646.20 | 0.00 | 6,339,128.12 |
| 40850 - Indonesia-UN Sister Agency | 0.00 | 2,613.48 | 0.00 | 2,613.48 |



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Funds Utilization

Selection Criteria :

Business Unit : IDN10
Period : Jan-Dec (2018)
Selected Project Id : 00096630
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00100586

Project/Award: 00096630 Support Facility for the Instl

Period : As Of Dec31,2018

| Output # | Impl. Partner : 01679 UNDP (Direct Execution) | UNDP AMOUNT |
|-------------------------------|---|-------------|
| Outstanding NEX advances | | 0.00 |
| Undepreciated Fixed Assets | | - 0.02 |
| Unamortized Intangible Assets | | 0.00 |
| Inventory | | 0.00 |
| Prepayments | | - 920.54 |
| Commitments | | 7,183.00 |

Mark Henderson
Partner

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15 July 2019



26/02/19

Sophie Kemkhadze
Deputy Resident Representative
UNDP Indonesia

FOR MORE INFORMATION:

BDO LLP International Institutions and Donor Assurance team

<https://www.bdo.co.uk/en-gb/services/advisory/consulting/international-institutions-and-donor-assurance>

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