

**UNITED NATIONS DEVELOPMENT PROGRAMME**  
**Office of Audit and Investigations**



*Empowered lives.  
Resilient nations.*

**AUDIT**

**OF**

**UNDP INDONESIA**

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

**Report No. 1627**  
**Issue Date: 11 July 2016**

**Report on the Audit of UNDP Indonesia  
Support to the Establishment of Indonesia REDD+  
Infrastructure and Capacity: Interim Phase  
Project No. 75619, Output No. 87421  
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through Moore Stephens LLP (the audit firm), from 9 to 18 May 2016, conducted an audit of Support to the Establishment of Indonesia REDD+ Infrastructure and Capacity: Interim Phase (Project No. 75619, Output No. 87421) (the Project), which is directly implemented and managed by the UNDP Country Office in Indonesia (the Office). The last audit of the project was conducted by OAI in 2015 and covered project expenditure from 1 January to 31 December 2014.

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 2015 and the accompanying Funds Utilization statement<sup>1</sup> as of 31 December 2015 as well as Statement of Assets as of 31 December 2015. The audit did not include activities and expenses incurred or undertaken at the “responsible party” level, or expenses processed and approved in locations outside of the country (such as UNDP Regional Centres and UNDP Headquarters). The audit did not cover the Statement of Cash Position as no separate bank account was 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*		Project Assets	
Amount (in \$ '000)	Opinion	Amount (in \$ '000)	Opinion
5,948	Unqualified	119	Unqualified

\*Expenditure recorded in the Combined Delivery Report was \$6,070,118. Excluded from the audit scope were transactions that relate to expenditures not processed or approved by the Office (\$122,181).

**Implementation status of previous OAI audit recommendations:** Report No. 1468, 16 July 2015.


Total recommendations: 1

Implemented: 1

<sup>1</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.



The current audit did not result in any recommendations.



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

**UNITED NATIONS DEVELOPMENT PROGRAMME  
(UNDP)**

**AUDIT REPORT**

**28 June 2016**

**FINANCIAL AUDIT OF THE UNDP DIRECTLY  
IMPLEMENTED (DIM) PROJECT**

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

<b>Project name:</b>	<b>Support to the Establishment of Indonesia REDD+ Infrastructure and Capacity: Interim Phase</b>
<b>UNDP Country Office:</b>	<b>Indonesia</b>
<b>Atlas Project ID:</b>	<b>75619</b>
<b>Atlas Output number:</b>	<b>87421</b>
<b>Auditor:</b>	<b>Moore Stephens LLP</b>

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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 Output 87421) (“the project”), which is directly implemented (DIM) by the UNDP Country Office in Indonesia for the year ended 31 December 2015. 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>	Unqualified

As a result of our audit, we have raised no audit findings.



Mark Henderson  
Partner

Moore Stephens LLP  
150 Aldersgate Street  
London EC1A 4AB

28 June 2016

## THE AUDIT ENGAGEMENT

### **Audit Objectives and Scope**

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

- Expressing an opinion on whether the financial expenses incurred by the project between 1 January and 31 December 2015 and the funds utilization as at 31 December 2015 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 2015. This statement must include all assets available as at 31 December 2015 and not only those purchased in a given period. Where a DIM project does not have any assets or equipment, it will not be necessary to express such an opinion.

The scope of the audit relates only to transactions concluded and recorded against the UNDP DIM project between 1 January and 31 December 2015. 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 Indonesia 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 \$ 6,070,118.23 ("the statement") of the UNDP project 75619 (output 87421) 'Support to the Establishment of Indonesia REDD+ Infrastructure and Capacity: Interim Phase' for the period from 1 January to 31 December 2015. CDR expenditure totalling \$122,180.87, comprised of expenditure not processed or approved by UNDP Indonesia Country Office, was not within the scope of our audit.

Management is responsible for the preparation of the statement for the project "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 \$ 5,947,937.36 incurred by the project 'Support to the Establishment of Indonesia REDD+ Infrastructure and Capacity: Interim Phase' for the period 1 January to 31 December 2015 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

28 June 2016



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

### Statement of Assets and Equipment

#### Unqualified 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 2015.

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.

#### **Unqualified Opinion**

In our opinion, the attached Statement of Assets 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 \$ 119,079.64 as at 31 December 2015 in accordance with UNDP accounting policies.



Mark Henderson  
Partner

Moore Stephens LLP  
150 Aldersgate Street  
London EC1A 4AB

28 June 2016

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

### Statement of Cash Position

We noted that the UNDP project ‘Support to the Establishment of Indonesia REDD+ Infrastructure and Capacity: Interim Phase’ did not have a dedicated bank account for DIM project activities subject to audit and accordingly a Statement of Cash Position was not produced.

## MANAGEMENT LETTER

As a result of our audit, we have raised no audit findings.



Mark Henderson  
Partner

Moore Stephens LLP  
150 Aldersgate Street  
London EC1A 4AB

28 June 2016

## **Annexes**

**Annex 1: Combined Delivery Report**



**Combined Delivery Report By Project**

**Selection Criteria :**

Business Unit : IDN10  
Period : Jan-Dec (2015)  
Selected Project Id : 00076619  
Selected Fund Code : ALL  
Selected Dept. IDs : B0408  
Selected Outputs : 00087421

Project Id : 00076619: REDD+ Interim Phase	Period : Jan-Dec (2015)	Impl. Partner : 99999 UNDP	Location : Indonesia	
Output # : 00087421: 12: National				
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Dept: 40804 (Indonesia - Dem. Governance)

Fund : 30000 (PROGRAMME COST SHARING)

71405 - Service Contracts-Individuals	0.00	214.87	0.00	214.87
75105 - Facilities & Admin - Implement	0.00	17.19	0.00	17.19

Total for Fund 30000 0.00 232.06 0.00 232.06

Total for Dept : 40804 0.00 232.06 0.00 232.06

Dept: 40805 (Indonesia - Energy & Environment)

Fund : 30000 (PROGRAMME COST SHARING)

31007 - PriorPeriodAdj_EXP_PPE	0.00	0.00	0.00	0.00
61305 - Salaries - IP Staff	0.00	41,638.84	0.00	41,638.84
61310 - Post Adjustment - IP Staff	0.00	16,129.05	0.00	16,129.05
62140 - Annual Leave Expense - NO	0.00	2,162.71	0.00	2,162.71
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	12,945.20	0.00	12,945.20
62315 - Contrib. to medical, social In	0.00	162.30	0.00	162.30
62320 - Mobility, Hardship, Non-remova	0.00	23,335.33	0.00	23,335.33
62340 - Annual Leave Expense - IP	0.00	6,709.86	0.00	6,709.86
63335 - Home Leave Trvl & Allow-IP Stf	0.00	1,079.19	0.00	1,079.19
63530 - Contribution to EOS Benefits	0.00	2,166.29	0.00	2,166.29
63540 - Contribution to Training	0.00	693.23	0.00	693.23
63545 - Contribution to ICT	0.00	866.53	0.00	866.53
63550 - Contributions to MAIP	0.00	231.08	0.00	231.08
63555 - Contribution to UN JFA	0.00	1,733.03	0.00	1,733.03
63560 - Contributions to Appendix D	0.00	173.29	0.00	173.29
64308 - Appointments-Lump Sum	0.00	9,245.58	0.00	9,245.58
64315 - Detail Assignments - IP Staff	0.00	64.74	0.00	64.74
64398 - Direct Project Cost-Staff	0.00	33.75	0.00	33.75
65115 - Contributions to ASHI Reserve	0.00	4,621.41	0.00	4,621.41
65135 - Payroll Mgt Cost Recovery ATLA	0.00	450.66	0.00	450.66
71205 - Intl Consultants-Sht Term-Tech	0.00	59,382.30	0.00	59,382.30
71305 - Local Consult.-Sht Term-Tech	0.00	158,872.50	0.00	158,872.50
71405 - Service Contracts-Individuals	0.00	632,777.13	0.00	632,777.13
71410 - MAIP Premium SC	0.00	1,972.04	0.00	1,972.04
71415 - Contribution to Security SC	0.00	22,184.61	0.00	22,184.61
71605 - Travel Tickets-International	0.00	19,439.08	0.00	19,439.08
71610 - Travel Tickets-Local	0.00	101,455.40	0.00	101,455.40
71615 - Daily Subsistence Allow-Intl	0.00	39,233.81	0.00	39,233.81
71620 - Daily Subsistence Allow-Local	0.00	100,560.05	0.00	100,560.05
71625 - Daily Subsist Allow-Mtg Partic	0.00	620.76	0.00	620.76
71635 - Travel - Other	0.00	18,959.44	0.00	18,959.44
72105 - Svc Co-Construction & Engineer	0.00	2,944,993.90	0.00	2,944,993.90




Combined Delivery Report By Project

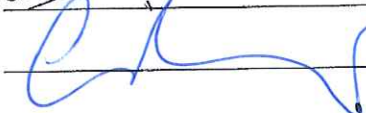
Project Id: 00075619:REDD+ Interim Phase	Period: Jan-Dec (2016)			
Output #: 00087421:12: National	Impl Partner Location:	99999 UNDP Indonesia		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72116 - Svc Co-Natural Resources & Env	0.00	-2,587.24	0.00	-2,587.24
72135 - Svc Co-Communications Service	0.00	308,325.51	0.00	308,325.51
72210 - Machinery and Equipment	0.00	-1,826.23	0.00	-1,826.23
72215 - Transportation Equipment	0.00	2,231.73	0.00	2,231.73
72310 - Minerals, Mining & Metal Prdccts	0.00	11,245.33	0.00	11,245.33
72315 - Food & Textile Products	0.00	9,338.41	0.00	9,338.41
72320 - Wood & Paper Products	0.00	23,538.31	0.00	23,538.31
72399 - Other Materials and Goods	0.00	20,447.84	0.00	20,447.84
72402 - Building Maintenance	0.00	223.05	0.00	223.05
72405 - Acquisition of Communic Equip	0.00	139.46	0.00	139.46
72415 - Courier Charges	0.00	370.55	0.00	370.55
72420 - Land Telephone Charges	0.00	1,653.53	0.00	1,653.53
72425 - Mobile Telephone Charges	0.00	388.60	0.00	388.60
72430 - Postage and Pouch	0.00	53.59	0.00	53.59
72440 - Connectivity Charges	0.00	5,816.17	0.00	5,816.17
72445 - Common Services-Communications	0.00	11,497.69	0.00	11,497.69
72505 - Stationery & other Office Supp	0.00	7,090.57	0.00	7,090.57
72510 - Publications	0.00	3,774.71	0.00	3,774.71
72515 - Print Media	0.00	370.15	0.00	370.15
72605 - Grants to Instit & other Benef	0.00	97,083.49	0.00	97,083.49
72620 - Joint Programming Expenditure	0.00	0.00	0.00	0.00
72805 - Acquls of Computer Hardware	0.00	1,406.56	0.00	1,406.56
72815 - Inform Technology Supplies	0.00	772.02	0.00	772.02
73110 - Custodial & Cleaning Services	0.00	3,383.83	0.00	3,383.83
73120 - Utilities	0.00	1,744.38	0.00	1,744.38
73125 - Common Services-Premises	0.00	45,011.87	0.00	45,011.87
73305 - Maint & Licensing of Hardware	0.00	200.97	0.00	200.97
73315 - Leasing of Hardware	0.00	326.06	0.00	326.06
73405 - Rental & Maint-Other Office Eq	0.00	1,661.51	0.00	1,661.51
73406 - Maintenance of Equipment	0.00	0.00	0.00	0.00
73410 - Maint, Oper of Transport Equip	0.00	783.66	0.00	783.66
73440 - Lease Heavy equip/other equip	0.00	31,579.85	0.00	31,579.85
74110 - Audit Fees	0.00	18,219.00	0.00	18,219.00
74120 - Capacity Assessment	0.00	10,000.00	0.00	10,000.00
74205 - Audio Visual Productions	0.00	23,430.88	0.00	23,430.88
74210 - Printing and Publications	0.00	37,193.42	0.00	37,193.42
74215 - Promotional Materials and Dist	0.00	2,448.38	0.00	2,448.38
74220 - Translation Costs	0.00	2,190.44	0.00	2,190.44
74225 - Other Media Costs	0.00	4,278.75	0.00	4,278.75
74510 - Bank Charges	0.00	0.85	0.00	0.85
74525 - Sundry	0.00	347.00	0.00	347.00
74598 - Direct Project Costs - GOE	0.00	14.47	0.00	14.47
74696 - PP&E Expensed Items	0.00	4,303.08	0.00	4,303.08
74720 - Distribution Cost	0.00	7.51	0.00	7.51
74725 - Other L.T.S.H.	0.00	0.00	0.00	0.00
75105 - Facilities & Admin - Implement	0.00	450,354.46	0.00	450,354.46
75705 - Learning costs	0.00	622,486.69	0.00	622,486.69
75706 - Learning - ticket costs	0.00	777.07	0.00	777.07
75707 - Learning - subsistence allowan	0.00	9,692.94	0.00	9,692.94
75709 - Learning - training of counter	0.00	2,258.82	0.00	2,258.82
75710 - Participation of counterparts	0.00	4,625.27	0.00	4,625.27
75712 - TrnWrkshp&Conf - Honorariums	0.00	32,070.43	0.00	32,070.43
76110 - Foreign Exch Translation Loss	0.00	387.14	0.00	387.14
76125 - Realized Loss	0.00	980.77	0.00	980.77



Combined Delivery Report By Project

Project Id : 00075619 REDD+ Interim Phase	Period :	Jan-Dec (2015)		
Output # : 00087421 12: National	Impl. Partner :	99999 UNDP		
	Location :	Indonesia		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
76135 - Realized Gain	0.00	- 11,267.63	0.00	- 11,267.63
77105 - Salaries - NP Staff-TA	0.00	29,654.30	0.00	29,654.30
77110 - Contrib to UNSSPF-NP-TA	0.00	1,197.71	0.00	1,197.71
77115 - Contrib-Med,Soclns-NP Staff-TA	0.00	1,001.42	0.00	1,001.42
77120 - Repat Grt/Comm Annual Lv-NP-TA	0.00	1,506.72	0.00	1,506.72
77145 - Dependency Allow-NP Staff-TA	0.00	147.16	0.00	147.16
77195 - MAIP Premium TA/NO	0.00	94.63	0.00	94.63
77197 - Appendix D TA/NO	0.00	70.99	0.00	70.99
77270 - Overtime & Night Diff-GS-TA	0.00	1,098.67	0.00	1,098.67
77385 - Contribution to Security	0.00	1,064.74	0.00	1,064.74
77386 - Contribution to ICT_TA	0.00	354.92	0.00	354.92
77396 - PAYROLL MGT COST RECOVERY	0.00	201.69	0.00	201.69
77630 - Dep Exp Owned - ITC	0.00	6,346.93	0.00	6,346.93
77670 - Dep Exp-Hvy Mac & Equip	0.00	1,407.53	0.00	1,407.53
<b>Total for Fund 30000</b>	<b>0.00</b>	<b>6,069,886.17</b>	<b>0.00</b>	<b>6,069,886.17</b>
<b>Total for Dept : 40805</b>	<b>0.00</b>	<b>6,069,886.17</b>	<b>0.00</b>	<b>6,069,886.17</b>
<b>Total for Output : 00087421</b>	<b>0.00</b>	<b>6,070,118.23</b>	<b>0.00</b>	<b>6,070,118.23</b>
<b>Project Total :</b>	<b>0.00</b>	<b>6,070,118.23</b>	<b>0.00</b>	<b>6,070,118.23</b>

Signed By :  Christophe Bahuet, Country Director Date: 9 June 2016

Signed By :  Francine Pickup Date: 13 June 2016  
Deputy Country Director



Mark Henderson  
Partner  
Moore Stephens LLP  
28 June 2016



Combined Delivery Report By Project

Selection Criteria :

Business Unit : IDN10  
Period : Jan-Dec (2015)  
Selected Project Id : 00075619  
Selected Fund Code : ALL  
Selected Dept. IDs : B0408  
Selected Outputs : 00087421

Project Id	ALL	Period	Jan-Dec (2015)				
Output #	ALL	Impl. Partner	Location				
				Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
40804	- Indonesia - Dem. Governance			0.00	232.06	0.00	232.06
40805	- Indonesia - Energy & Environmnt			0.00	6,069,886.17	0.00	6,069,886.17





Funds Utilization

Selection Criteria :

Business Unit : IDN10  
Period : Jan-Dec (2015)  
Selected Project id : 00075619  
Selected Fund Code : ALL  
Selected Dept. IDs : B0408  
Selected Outputs : 00087421

Project/Award: 00075619 REDD+ Interim Phase Period: As at Dec 31, 2015

Output#	Impl: Partner:	UNDP AMOUNT
00087421	99999 UNDP	
Outstanding NEX advances		0.00
Undepreciated Fixed Assets		119,079.63
Inventory		0.00
Prepayments		10,648.21
Commitments		359,059.79

**Annex 2: Statement of Assets and Equipment**



Business Unit	Operating Unit	Asset ID	Profile ID	Description	Category	TAG Number	Serial Number	Location	Remarks	Acquisition Date	In-service Date	Cost USD	Cost IDR	Net Book Value	QTY	Department	Impl Agency	Donor Agency	Project Code	Fund Code
UN10	UN1	00000001473	ITC2	PC Desktop 1	IT Equipment	101-3314-001	SE93A4T80Y	IDN6SGSANG	CO-RAD NO. 002/N/2015	9/5/2014	9/5/2014	1,695.00	19,624,710	1,412.50	1	48805	001981	00187	00087421	30000
UN10	UN1	00000001474	ITC3	UPS Server3	IT Equipment	101-3314-001	EGS1A241272428	IDN6SGSANG	CO-RAD NO. 002/N/2015	9/2/2014	9/2/2014	1,765.00	20,435,170	1,568.89	1	48805	001981	00187	00087421	30000
UN10	UN1	00000001476	ITC2	PC Desktop 1	IT Equipment	101-3314-002	SE93A4T7ZK	IDN6SGSANG	CO-RAD NO. 002/N/2015	9/5/2014	9/5/2014	1,695.00	19,624,710	1,412.50	1	48805	001981	00187	00087421	30000
UN10	UN1	00000001477	ITC3	Server 2	IT Equipment	106-3314-003	096C9CF	IDN6SGSANG	CO-RAD NO. 002/N/2015	9/17/2014	9/17/2014	8,390.00	106,401,820	8,168.89	1	48805	001981	00187	00087421	30000
UN10	UN1	00000001478	ITC3	Server 1	IT Equipment	106-3314-004	096C9CF	IDN6SGSANG	CO-RAD NO. 002/N/2015	9/17/2014	9/17/2014	8,390.00	97,139,420	7,457.77	1	48805	001981	00187	00087421	30000
UN10	UN1	00000001479	ITC3	Server 1	IT Equipment	106-3314-001	096C9CF	IDN6SGSANG	CO-RAD NO. 002/N/2015	9/17/2014	9/17/2014	8,390.00	97,139,420	7,457.77	1	48805	001981	00187	00087421	30000
UN10	UN1	00000001480	ITC3	Server 1	IT Equipment	106-3314-002	096C9CF	IDN6SGSANG	CO-RAD NO. 002/N/2015	9/17/2014	9/17/2014	9,190.00	106,401,820	8,168.89	1	48805	001981	00187	00087421	30000
UN10	UN1	00000001481	ITC3	Computer servers	IT Equipment	106-3314-009	SE94D6KMP	IDN6SGSANG	CO-RAD NO. 002/N/2015	1/9/2015	1/9/2015	2,768.79	37,708,151.01	2,538.06	1	48805	001981	00187	00087421	30000
UN10	UN1	00000001482	ITC3	Computer servers	IT Equipment	106-3314-010	SE94D6KMP	IDN6SGSANG	CO-RAD NO. 002/N/2015	1/9/2015	1/9/2015	2,257.62	30,746,526.78	2,069.48	1	48805	001981	00187	00087421	30000
UN10	UN1	00000001483	ITC3	Computer servers	IT Equipment	106-3314-008	SE94D6KMP	IDN6SGSANG	CO-RAD NO. 002/N/2015	1/9/2015	1/9/2015	2,768.79	37,708,151.01	2,538.06	1	48805	001981	00187	00087421	30000
UN10	UN1	00000001484	ITC3	Computer servers	IT Equipment	106-3314-008	SE94D6KMP	IDN6SGSANG	CO-RAD NO. 002/N/2015	1/9/2015	1/9/2015	2,768.79	37,708,151.01	2,538.06	1	48805	001981	00187	00087421	30000
UN10	UN1	00000001485	ITC3	Computer servers	IT Equipment	106-3314-008	SE94D6KMP	IDN6SGSANG	CO-RAD NO. 002/N/2015	1/9/2015	1/9/2015	2,768.79	37,708,151.01	2,538.06	1	48805	001981	00187	00087421	30000
UN10	UN1	00000001486	ITC3	Computer servers	IT Equipment	106-3314-008	SE94D6KMP	IDN6SGSANG	CO-RAD NO. 002/N/2015	1/9/2015	1/9/2015	2,768.79	37,708,151.01	2,538.06	1	48805	001981	00187	00087421	30000
UN10	UN1	00000001487	ITC3	Computer servers	IT Equipment	106-3314-008	SE94D6KMP	IDN6SGSANG	CO-RAD NO. 002/N/2015	1/9/2015	1/9/2015	2,768.79	37,708,151.01	2,538.06	1	48805	001981	00187	00087421	30000
UN10	UN1	00000001488	ITC3	Computer servers	IT Equipment	106-3314-008	SE94D6KMP	IDN6SGSANG	CO-RAD NO. 002/N/2015	1/9/2015	1/9/2015	2,768.79	37,708,151.01	2,538.06	1	48805	001981	00187	00087421	30000
UN10	UN1	00000001489	ITC3	Computer servers	IT Equipment	106-3314-008	SE94D6KMP	IDN6SGSANG	CO-RAD NO. 002/N/2015	1/9/2015	1/9/2015	2,768.79	37,708,151.01	2,538.06	1	48805	001981	00187	00087421	30000
UN10	UN1	00000001490	ITC3	Computer servers	IT Equipment	106-3314-008	SE94D6KMP	IDN6SGSANG	CO-RAD NO. 002/N/2015	1/9/2015	1/9/2015	2,768.79	37,708,151.01	2,538.06	1	48805	001981	00187	00087421	30000
UN10	UN1	00000001491	ITC3	Computer servers	IT Equipment	106-3314-008	SE94D6KMP	IDN6SGSANG	CO-RAD NO. 002/N/2015	1/9/2015	1/9/2015	2,768.79	37,708,151.01	2,538.06	1	48805	001981	00187	00087421	30000
UN10	UN1	00000001492	ITC3	Computer servers	IT Equipment	106-3314-008	SE94D6KMP	IDN6SGSANG	CO-RAD NO. 002/N/2015	1/9/2015	1/9/2015	2,768.79	37,708,151.01	2,538.06	1	48805	001981	00187	00087421	30000
UN10	UN1	00000001493	ITC3	Computer servers	IT Equipment	106-3314-008	SE94D6KMP	IDN6SGSANG	CO-RAD NO. 002/N/2015	1/9/2015	1/9/2015	2,768.79	37,708,151.01	2,538.06	1	48805	001981	00187	00087421	30000
UN10	UN1	00000001494	ITC3	Computer servers	IT Equipment	106-3314-008	SE94D6KMP	IDN6SGSANG	CO-RAD NO. 002/N/2015	1/9/2015	1/9/2015	2,768.79	37,708,151.01	2,538.06	1	48805	001981	00187	00087421	30000
UN10	UN1	00000001495	ITC3	Computer servers	IT Equipment	106-3314-008	SE94D6KMP	IDN6SGSANG	CO-RAD NO. 002/N/2015	1/9/2015	1/9/2015	2,768.79	37,708,151.01	2,538.06	1	48805	001981	00187	00087421	30000
UN10	UN1	00000001496	ITC3	Computer servers	IT Equipment	106-3314-008	SE94D6KMP	IDN6SGSANG	CO-RAD NO. 002/N/2015	1/9/2015	1/9/2015	2,768.79	37,708,151.01	2,538.06	1	48805	001981	00187	00087421	30000
UN10	UN1	00000001497	ITC3	Computer servers	IT Equipment	106-3314-008	SE94D6KMP	IDN6SGSANG	CO-RAD NO. 002/N/2015	1/9/2015	1/9/2015	2,768.79	37,708,151.01	2,538.06	1	48805	001981	00187	00087421	30000
UN10	UN1	00000001498	ITC3	Computer servers	IT Equipment	106-3314-008	SE94D6KMP	IDN6SGSANG	CO-RAD NO. 002/N/2015	1/9/2015	1/9/2015	2,768.79	37,708,151.01	2,538.06	1	48805	001981	00187	00087421	30000
UN10	UN1	00000001499	ITC3	Computer servers	IT Equipment	106-3314-008	SE94D6KMP	IDN6SGSANG	CO-RAD NO. 002/N/2015	1/9/2015	1/9/2015	2,768.79	37,708,151.01	2,538.06	1	48805	001981	00187	00087421	30000
UN10	UN1	00000001500	ITC3	Computer servers	IT Equipment	106-3314-008	SE94D6KMP	IDN6SGSANG	CO-RAD NO. 002/N/2015	1/9/2015	1/9/2015	2,768.79	37,708,151.01	2,538.06	1	48805	001981	00187	00087421	30000
UN10	UN1	00000001501	ITC3	Computer servers	IT Equipment	106-3314-008	SE94D6KMP	IDN6SGSANG	CO-RAD NO. 002/N/2015	1/9/2015	1/9/2015	2,768.79	37,708,151.01	2,538.06	1	48805	001981	00187	00087421	30000
UN10	UN1	00000001502	ITC3	Computer servers	IT Equipment	106-3314-008	SE94D6KMP	IDN6SGSANG	CO-RAD NO. 002/N/2015	1/9/2015	1/9/2015	2,768.79	37,708,151.01	2,538.06	1	48805	001981	00187	00087421	30000
UN10	UN1	00000001503	ITC3	Computer servers	IT Equipment	106-3314-008	SE94D6KMP	IDN6SGSANG	CO-RAD NO. 002/N/2015	1/9/2015	1/9/2015	2,768.79	37,708,151.01	2,538.06	1	48805	001981	00187	00087421	30000
UN10	UN1	00000001504	ITC3	Computer servers	IT Equipment	106-3314-008	SE94D6KMP	IDN6SGSANG	CO-RAD NO. 002/N/2015	1/9/2015	1/9/2015	2,768.79	37,708,151.01	2,538.06	1	48805	001981	00187	00087421	30000
UN10	UN1	00000001505	ITC3	Computer servers	IT Equipment	106-3314-008	SE94D6KMP	IDN6SGSANG	CO-RAD NO. 002/N/2015	1/9/2015	1/9/2015	2,768.79	37,708,151.01	2,538.06	1	48805	001981	00187	00087421	30000
UN10	UN1	00000001506	ITC3	Computer servers	IT Equipment	106-3315-002	CV75250C6	IDN6SGSANG	CO-RAD NO. 002/N/2015	8/25/2015	8/25/2015	7,096.15	95,500,000	6,849.76	1	48805	001981	00187	00087421	30000

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*[Signature]*

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Admin Officer

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Roy Rahendra  
National Project Manager

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Admin Associate UNDP Indonesia

*[Signature]*

Mark Henderson  
Partner  
Moore Stephens LLP  
28 June 2016

### **Annex 3: 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> |