



FINANCIAL AND DEVELOPMENT SUPERVISORY AGENCY
SUPERVISORY DEPUTY OF GOVERNMENT INSTITUTION
FIELD OF ECONOMICS AND MARITIME
SUPERVISORY DIRECTORATE OF LOANS AND FOREIGN AID
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ACCOUNTANT REPORTS

**INDEPENDENT FOR
THE IMPLEMENTATION OF THE MUTUALLY AGREED
PROCEDURE OF INTERNAL CONTROL OF FINANCIAL
MANAGEMENT SYSTEM PROJECTS *ENHANCING THE
PROTECTED AREA SYSTEM IN SULAWESI
(E-PASS) AWARD ID
00077733 AT
THE DIRECTORATE GENERAL OF CONSERVATION OF
NATURAL RESOURCES AND ECOSYSTEMS
MINISTRY OF ENVIRONMENT AND FORESTRY FOR FISCAL
YEAR
ENDING IN DECEMBER 31, 2018***

**NUMBER : LAI-08/D104/02/2019
DATE : April 5, 2019**



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INDEPENDENT ACCOUNTANT
REPORT FOR
APPLICATION OF MUTUALLY AGREED PROCEDURES TO
INTERNAL CONTROL OF FINANCIAL MANAGEMENT SYSTEMS

Dear

1. Director of Biodiversity Conservation, Directorate General of KSDAE KLH and Forestry.
As a *National Project Director for Implementing Partner projects Enhancing the Protected Area System in Sulawesi (E-PASS)* UNDP Award ID 00077733
2. *Country Director UNDP Indonesia Office*

in Jakarta

We have carried out assignments according to the procedure agreed with UNDP on the implementation of procedures as outlined below with regard to *Implementing Partner's* internal controls and expenditures related to the *Enhancing the Protected Area System In Sulawesi (E-PASS)* project at the Directorate General of Natural Resource Conservation and Ecosystem as the *Implementing Partner* as of December 31st 2018.

Our assignments are carried out in accordance with the auditing standards set by the Indonesian Institute of Certified Public Accountants PSAT No.9 of 2001 in accordance with international auditing standards as well as *International Standard on Related Services - ISRS 4400* stipulated by IAASB-IFAC which applies to mutually agreed procedures (*agreed upon procedures*).

This assignment also refers to the Indonesian Government's Internal Audit Standards set by AAPI. The adequacy of the agreed procedures is the responsibility of UNDP. As a consequence, we do not make representations about the adequacy of agreed procedures both for reporting purposes and other purposes.

The agreed procedure aims solely to assist UNDP in evaluating the running of internal controls and program expenditures during the fiscal year ending December 31st 2018, which includes the following procedures:

A. Population and Sample

Based on agreed procedures and criteria, in this assignment the number of samples taken on the *Enhancing The Protected Area System In Sulawesi (E-PASS)* project at the Directorate General of Natural Resource Conservation and Ecosystem fiscal year of 2018 was carried out on 3,001 events / transactions with a value of IDR 5,825,744,364.00 or 58.71% of the total expenditure of IDR 9,922,772,811.56 with details as in Appendix 1.

B. Procedure

The procedures agreed upon in this assignment are:

1. Obtain documentation describing the internal management controls of the *Implementing Partner / IP* and report whether documentation includes controls related to the following financial management fields:
 - a) Authorization of expenses, including *FACE Forms* and requests for *direct payment* to ensure that:
 - Expenditures have been authorized in accordance with the *Implementing Partner / IP* policies and procedures;
 - Expenditures are included in activities that are detailed in the work plan (*work plan*);
 - Expenditures are supported by documentation that is consistent with the policies and procedures of the *Implementing Partner / IP* and the HACT framework.
 - b) Procurement / contract of goods and services, to ensure that:
 - Competitive offers obtained for expenses described in the work plan;
 - Providers of goods / services (*vendors*) are consistent with the rules and procedures of the *Implementing Partner / IP* and agreements with UNDP;
 - Procurement of goods / services consistent with the rules and procedures of *Implementing Partner / IP*, and agreements with UNDP, including requirements for competitive procurement; and
 - Goods / services according to what is needed in the work plan.
 - c) Adequacy of accounting and financial operations and reporting systems, to ensure that:
 - *Implementing Partner / IP* has accounting guidelines;
 - The *Implementing Partner / IP* accounting methodology in accordance with the applicable standards in the *Implementing Partner / IP* country;

- There is a separation of duties between parts in accounting and management;
 - *Implementing Partner / IP* has a separate official accounting record / sub ledger to record transactions against cash transfers received; and
 - *Implementing Partner / IP* prepares monthly bank reconciliation if it has a separate bank account for UNDP funds.
- d) Storage and security of accounting records, to ensure that:
- The *Implementing Partner / IP* facility has security procedures to protect against theft, damage or loss of data; and
 - *Implementing Partner / IP* has a document retention policy that complies with UNDP requirements.
- e) Securing assets, to ensure that the *Implementing Partner / IP* facility has security procedures to protect against theft, damage or loss of data.

If the *Implementing Partner / IP* does not have internal controls related to the fields mentioned above, this should be documented as a finding.

2. Select samples / control samples during the reporting period of 30 to 50 percent of the total control samples for each control (e.g. for monthly control, sample selection must be carried out for four to six months during the period). Choices must be made randomly. For each sample selection, the following procedure is carried out:
 - a. Obtain relevant supporting documents to verify that controls occur as described.
 - b. Ensure that the actual date of the event is in the future
2 weeks (14 working days) from the moment (i.e. for monthly control, control of the January 31 incident should occur within 14 working days in February).
3. Get a list of all expenses related to the program during the reporting period for attestation assignments and do the following:
 - a. Randomly select samples from expenditures of a certain percentage of total expenditure during the reporting period. This percentage will be determined by each agency relative to the needs and requirements. Provides a detailed list of expenses selected as samples.
 - b. For each sample selection, do the following procedure:
 - Ensure that existing documentation to support expenditure is in accordance with the rules and procedures of *Implementing Partner / IP* and agreements with UNDP, including a transparent selection process for the procurement of goods and services.
 - Ensure that the activities are in accordance with the *work plan*.

- Ensure that expenditures have been reviewed and approved in accordance with the rules and procedures of the *Implementing Partner / IP* and agreements with UNDP.
- Ensure that expenditures are properly reflected in the legitimate *FACE Form* submitted to UNDP.
- Tracing sample transactions into *bank statement* and *Implementing Partner / accounting records*.
- Ensure that supporting documents are labeled "Paid" by the grant manager, which indicates the institution that funds the transaction.
- Ensure the delivery of *FACE Forms* is consistent with the periodicity requirements for disbursing expenses within the framework of HACT (two weeks).
- Compare prices paid for goods or services in accordance with agreed price standards (if available).

C. Results of Application of Agreed Procedures

1. In connection with procedure item 1, based on the results of document collection related to internal control and testing of program expenditure samples, it was concluded that the *Enhancing The Protected Area System in Sulawesi* (E-PASS) project at the Directorate General of Conservation of Natural Resources and Ecosystems had implemented controls internal with a **partially satisfying (Partly Satisfactory)** category, this is supported by the following conditions:
 - a) Authorization of expenses, including *FACE Forms* and requests for *direct cash transfer* (DCT) payments:
 - Commonly, expenditures have been authorized in accordance with the *Implementing Partner / IP* policies and procedures;
 - Commonly, expenditures are included in activities that are detailed in the work plan (*work plan*);
 - In common, expenditure transactions are authorized and in accordance with the work plan and documented consistently according to the *Implementing Partner* policies and procedures and the HACT framework.
 - In common, financial operation, control and cash / fund management operations have been carried out in accordance with the applicable provisions of the *Enhancing The Protected Area System In Sulawesi* project, namely withdrawal of funds from UNDP to E-PASS accounts through DCT and referring to the approved AWP. NPD assisted by PMU has compiled a *Quarterly Work Plan* (QWP) along with the funds needed for the implementation of quarterly activities. Submission of funds to UNDP is submitted in the *FACE Form (Funding Authorization and Certificate of Expenditures)* along with the QWP that has been signed by the NPD. Fund withdrawals are carried out once per quarter by NPD and have been carried out in accordance with the proposed quarterly activities in question and the realization of previous withdrawals has reached 90% or more. The expenditure procedure is in accordance with the rules in the SOP and has been made *FACE Form* of Fund Request, *FACE Form* of Account Use Account signed

by NPD.

b) Procurement / contract of goods and services as follows:

In general, the goods / service procurement contract has been carried out in accordance with the provisions stated in the E-PASS Activity Operating Procedure (SOP), namely the National Project Manager (NPM) / Field Coordinator Unit (FCU) submitting a plan for the needs of goods / equipment equipped with procurement TOR goods and approved by NPD / Head of UPT / Balai. Procurement carried out in PMU and FCU on average under Rp. 200,000,000.00 and the procurement process has referred to Perpres 54 of 2010 and UNDP General Guidelines.

In addition to the above, the procurement of the goods:

- Shows that the supplier of goods / services is consistent with the rules and procedures of the *Implementing Partner* / IP and agreements with UNDP, including competitive requirements;
- The goods / services needed are in accordance with the work plan.

c) Adequacy of accounting and financial operations and reporting systems as follows:

- *Implementing Partner* / IP has accounting guidelines;
- The accounting methodology for *Implementing Partner* / IP is in accordance with the applicable standards in the *Implementing Partner* / IP country;
- There is a separation of duties between parts in accounting and management;
- *Implementing Partner* / IP has general ledger accounting records, bank books, *petty cash counts*;
- *Implementing Partner* / IP has conducted monthly bank reconciliation and has a separate bank account for UNDP funds.

d) Storage and security of accounting records as follows:

- The *Implementing Partner* / IP facility has security procedures to protect against theft, damage or loss of data; and
- *Implementing Partner* / IP has a document retention policy that complies with UNDP requirements.

e) Security of assets, commonly, asset management has been carried out and can guarantee the security of assets from theft, damage and loss in the *Enhancing the Protected Area System in Sulawesi* (E-PASS) project. The PMU / FCU has made an inventory of goods for the procurement / purchase of assets and has recorded inventory items starting from the initial balance and mutation, including recording the name of the item, purchase date, acquisition value, specification, number of items, order number, project name origin of goods / donors, location of goods, users and condition of goods and number coding of goods affixed to these assets. In addition to inventory items, PMU and FCU store an orderly manner both financial documents and activity results arranged in order

and stored structurally on locked cupboards, and security of these documents in the form of *softcopy* and *scans* has been stored in the laptops of each person in charge, so all documents are guaranteed security.

However, there are still some weaknesses, including:

- 1) The 2018 *Expenditures* exceed the 2018 DIPA and there are still expenditures of Rp1,757,630,962.56 which have not been issued by SPHL.
- 2) Realization of achievement of indicator 15 - Effectiveness of the E-PASS Project Cooperation System in 2018 is 16 Cooperation Agreements or 40% (*Middle - Risk*)
- 3) The achievement of the increase in RBM in the SMART RBM Patrol activities at Tangkoko KPHK has not been seen in the Report on the Results of Activities.
- 4) No competitive prices for procurement / purchase of goods; tax collection on work funded by grant funds and incomplete proof of accountability for the implementation of activities in the employment contract.
- 5) In the SPK clause, there is an article starting the implementation of the tasks of E-PASS personnel that precede the date of signing the SPK.
- 6) There is procurement / purchase of assets in the PMU, FCU of Lore Lindu TN and Bogani Nani Wartabone TN TNU which have not been recorded in the E-PASS Project Internal Inventory List (even though the SPHL letter has not yet been issued).

2. In accordance with procedure item 2, based on the testing of the Enhancing The Protected Area System In Sulawesi (E-PASS) project expenditure sample, no problems were encountered in the application of procedure item 2, that is for monthly control / recording of transactions not exceeding 2 weeks (14 working days) since the event in each month.

3. In accordance with the application of procedure item 3, testing by sampling (sample) for the expenditure of *Enhancing the Protected Area System in Sulawesi* (E-PASS) project at the Directorate General of Natural Resource Conservation and Ecosystem fiscal year of 2018 carried out on 3,001 events / transactions with the value of Rp. 5,825,744,364.00 or 58.71% of the total expenditure of Rp.9,922,772,811.56, it can be concluded that the *Enhancing Project for the Protected Area System in Sulawesi* (E-PASS) has carried out activities in accordance with agreed procedures, but there are still some that have not, those are:

- a. Partial expenditure activities have not been supported by adequate documentation according to rules and procedures;
- b. Activities have been carried out in accordance with the work plan;
- c. Expenditures for activities have been reviewed and approved according to the rules and procedures of the *Implementing Partner* / IP and agreements with UNDP;
- d. Expenditures listed in the legal *FACE Forms* have been submitted to UNDP;
- e. Activities and receipts of transactions are recorded in accounting / bank accounts and *bank statements*;

- f. Supporting documents relating to the payment of activities have been marked "PAID FOR SOFTWARE".
- g. Submission of *FACE Forms* has been consistent with the periodicity requirements for disbursing expenditures within the framework of HACT; and
- h. Prices paid for goods or services in accordance with agreed price standards.

The problems encountered in implementing the procedure in point 3 are:

- 1) There is a difference between reporting the realization of the E-PASS Project *Expenditure* in a Financial Report in 2018, with the Combined Delivery Report (*CDR*) by *Activity* amounting to IDR 48,322,240.8851 or USD 3,472.90.
- 2) The implementation of financial administration has not been orderly; those are:
 - a. There is still a result of verification that is not accurate / thorough, namely in the receipt there is a change in the nominal value of the number that is replaced and marked and initialed, but in letters not replaced and receipts are not given dates for spending money.
 - b. The monthly liability document in the PMU has been kept in its own order, but it has not been completed with a recapitulation of the types of activities carried out along with the amount of expenditure and has not been accompanied by *Monthly Expenditure* each month.
 - c. Undisciplined in managing the administration of recording document of proof of expenditure and the process of authorization in stages for transactions of expenditure activities are:
 - Numbering on the physical proof of the transaction is not in accordance with that recorded in *monthly expenditure*. At FCU Tangkoko there is evidence of expenditure transactions that have not been numbered.
 - The process of authorizing the expenditure transaction has not been clearly seen, in the transaction proof document there is only a payment receipt form to the recipient, without any document indicating the existence of tiered transaction authorization, starting with proof of payment prepared by the PA, reviewed by NPM, and approved by PPK.
- 3) There is lack of supporting documents for paying honorarium speakers:
 - In some activities payment of honorariums is paid by looking at the schedule / or schedule of events in the TOR or invitations to activities, whereas in the schedule there is no type of event whether it is in the form of panels or not, so that the suitability of payment of honorariums with the number of people / *person* is still questionable.
 - During the meeting, the speaker only gave a letter of assignment to attend the meeting activities, not clearly mentioning that the speaker was indeed assigned to be the speaker at the event.
 - In some activities, payment of speaker fees is not supported by the material presented by the speaker, as a result of the inaccuracy of the payment of honorariums.

- 4) There is payment of Terminal Allowance that is not in accordance with the provisions, namely Payment of transportation from Jakarta to the airport of Soekarno Hatta Airport in the amount of IDR 446,000.00 for a one-way trip. Whereas in PMK number 49 / PMK.02 / 2017 concerning Standard Costs Input Fiscal Year 2018 number 17 page 19 concerning Unit of Domestic Service Travel Tax Cost in table number 13, it is stated that the unit cost of taxis from DKI Jakarta to Soekarno Hatta Airport is IDR 256,000 for one way, the problem was caused by an email from the UNDP instructing all IPs for UNDP activities to use transport to Soekarno-Hatta Airport using standards from the place of domicile in Banten.

D. Follow-Up on Past Audit Results

Audit Report Number LAP-06 / D104 / 01/2017 dated March 17, 2017 on the audit of the Implementation of the Agreed Agreement on Internal Control of the Financial Management System Project Enhancing The Protected Area System (E-PASS) in the Fiscal Year of 2016, on findings and matters the things that need to be considered in appendix 3 of the Management Letter have been followed up with 1 finding of deposits to the State Treasury amounting to IDR 5,888,000.00 on July 3, 2017, while for the 6 events things that need to be corrected, the follow up document has not been received.

Further description of the above findings can be seen in the *Management Letter* on Internal Control of the Financial Management System *project Enhancing the Protected Area System in Sulawesi* (E-PASS) at the Directorate General of Natural Resources and Ecosystem Conservation for the Fiscal Year Ended at 31 December 2018 Number: S-76 / D104 / 02/2019 dated 5 April 2019 which is an integral part of this report.

Assignment of mutually agreed procedures is not an audit or review assignment carried out in accordance with the auditing standards set by the Indonesian Institute of Certified Public Accountants or International Standards on Auditing or International Standards on Review Engagements, therefore we do not declare any guarantee of internal control functions and project expenditures of the *Enhancing the Protected Area System in Sulawesi* (E-PASS) on December 31, 2018.

If we carry out additional procedures or we conduct audits or reviews of financial statements in accordance with the auditing standards set by the Indonesian Institute of Certified Public Accountants and *International Standards on Auditing* or *International Standards on Review Engagements*, there may be other matters of our concern and reported to UNDP .

Our report is solely for the purposes as set out in the second paragraph of this report and for UNDP information and will not be used for other purposes or to be shared with other parties. This report only concerns the matters mentioned above and does not cover the financial statements of *Implementing Partner / IP*, as a whole.

Director of Loan and Foreign Aid
Supervision

Signed and sealed

Amdi Veri Darma
Accountant, State Register of RNA-6443

Audit Sampling of the Enhancing the Protected Area System in Sulawesi Project Fiscal Year 2018

No	Expense/Activity Categories	Total Value (Realization) (Rp)	Sample Value (Rp)	Amount of transaction	Percentage
1	January 2018 Staff Payroll	191,610,504.00	191,610,504.00	18	100%
2	Printing the Report on E-PASS Activity	64,502.000.00	64,502.000.00	1	100%
3	Training/Coaching on Project Financial Administration	80,208,313.00	80,208,313.00	26	100%
4	The Result of WCS Consultant Work Examination, 12-13 February 2018	23,210.000.00	23,210.000.00	19	100%
5	Finalization of SRAK Draft Maleo, 14-15 February 2018	45,384,612.00	45,384,612.00	38	100%
6	Consultation Meeting on Grant Approval Mechanism, 19 February 2018	11,656,500.00	11,656,500.00	13	100%
7	Consultation on Composing Partnership Cooperation Agreements, 20 February 2018	49,849,490.00	49,849,490.00	25	100%
8	Midterm Review Meeting Activity, 22-23 February 2018	56,855,669.00	56,855,669.00	19	100%
9	February 2018 Staff Payroll	191,610,504.00	191,610,504.00	18	100%
10	Consultancy Meeting on System Database Management, 27 February 2018	9,956,500.00	9,956,500.00	15	100%
11	Composing the Socialization Plans of Technical Instructions for Micro Capital Grant, 28 February 2018	9,806,500.00	9,806,500.00	10	100%
12	Socialization of Technical Instructions for Micro capital Grant E-PASS on Project, 12-15 March 2018	80,615,660.00	80,615,660.00	63	100%
13	Technical Guidance for Composing the Cooperation Agreements (PKS) between UPT and Local Community of KPHK Tangkoko, 19-20 March 2018	127,073,666.00	127,073,666.00	77	100%
14	Participant's Airfare for Coaching on E-PASS Project Financial Administration, 7-8 February 2018	3,429,500.00	3,429,500.00	1	100%
15	Interviewing National Project Manager, 21 March 2018	9,756,500.00	9,756,500.00	7	100%
16	March 2018 Staff Payroll	191,610,504.00	191,610,504.00	18	100%
17	Payment for E-PASS Website Hosting	7,555.000.00	7,555.000.00	1	100%
18	Payment for Multiplication of E-PASS Project Publication Materials	141,900.000.00	141,900.000.00	1	100%
19	Technical Guidance for Composing the Cooperation Agreements (PKS) between UPT and Local Community of TN Bogani Wartabone, 28-29 March 2018	85,337,569.00	85,337,569.00	60	100%
20	April 2018 Staff Payroll	198,110,504.00	198,110,504.00	19	100%
21	Spot checking to Palu, 15-18 May 2018	40,494,796.00	40,494,796.00	12	100%
22	May 2018 Staff Payroll	209,519,304.00	209,519,304.00	19	100%
23	Socialization of the Technical Instructions for Micro capital Grant E-PASS Project Tangkoko 23-24 May 2018	158,900,912.00	158,900,912.00	76	100%
24	Meeting on BAST Project EPASS 28 May 2018	14,026,500.00	14,026,500.00	32	100%
25	Discussion on Cooperation Agreement (PKS BKSDA Sulut and Local Community di in KPHK Tangkoko, 30-31 May 2018	65,526,532.00	65,526,532.00	44	100%
26	Multistakeholder Task Force Activities to TN Lore Lindu	129,985,490.00	129,985,490.00	31	100%
27	Follow Up on Midterm Review, 6 September 2018	1,992,300.00	1,992,300.00	6	100%

No	Expense/Activity Categories	Total Value (Realization) (Rp)	Sample Value (Rp)	Amount of Transaction	Percentage
28	August 2018 Staff Payroll	214,340,904.00	214,340,904.00	18	100%
29	Celebrating National Environment Conservation Day 27-31 August 2018	73,736,500.00	73,736,500.00	17	100%
30	Payment of E-PASS Annual Domain Fee	7,067,000.00	7,067,000.00	1	100%
31	Assessment Meeting on the Proposal of Micro Capital Grant, 17-19 September 2018	51,206,105.00	51,206,105.00	41	100%
32	September 2018 Staff Payroll	221,246,616.00	221,246,616.00	20	100%
33	Evaluation meeting on the bidding document of camera trap package procurement 28-29 September 2018	26,605,000.00	26,605,000.00	21	100%
34	Field Verification on the micro capital grant program, 26-29 September 2018	30,308,000.00	30,308,000.00	13	100%
35	Assessment on the proposal of micro capital grant, 2 October 2018	57,997,200.00	57,997,200.00	34	100%
36	Consolidation Meeting on the Implementation Activities of E-PASS Project on Q4, 4 October 2018	8,055,000.00	8,055,000.00	9	100%
37	Participant's airfare for Assessment on the proposal of micro capital grant, 17-18 Sept 2018	9,612,700.00	9,612,700.00	1	100%
38	Field Verification on the micro capital grant program, 9-12 October 2018 in Bone Bolango, Gorontalo	41,973,000.00	41,973,000.00	48	100%
39	Participant's ticket for Assessment on the proposal of micro capital grant, 2-3 October 2018	3,461,000.00	3,461,000.00	1	100%
40	Settlement of airfare booking for spot checking activities in Manado	21,833,800.00	21,833,800.00	1	100%
41	Field Verification on the micro capital grant program, 18-21 October 2018 in Bolmong	16,470,000.00	16,470,000.00	8	100%
42	October 2018 Staff Payroll	209,459,280.00	209,459,280.00	20	100%
43	Settlement of airfare booking invoice	37,233,500.00	37,233,500.00	1	100%
44	Selection of Communication Officer candidates, 1 November 2018	6,800,000.00	6,800,000.00	9	100%
45	Discussion Meeting on the Work Order (SPK) for Micro Capital Grant Program, 2 November 2018	8,579,000.00	8,579,000.00	11	100%
46	Coordination of Preparation for the Project Board Meeting, 5 Nov 2018	33,079,983.00	33,079,983.00	20	100%
47	Priority Mapping on the Conservation Area Ecosystem Recovery in UPT KSDAE Regional Sulawesi, 15-16 November 2018	203,894,253.00	203,894,253.00	100	100%
48	BMN Data Consolidation and Spot Check result follow-up by KAP Auditor	21,827,000.00	21,827,000.00	10	100%
49	Project Board Meeting, 22 November 2018	56,248,000.00	56,248,000.00	49	100%
50	Reconciliation of Compiling the data on the SPHL and BAST E-PASS Project in Hotel Salak Heritage, 23-24 November 2018	42,640,000.00	42,640,000.00	29	100%
51	November 2018 Staff Payroll	207,228,240.00	207,228,240.00	19	100%
52	Reimbursement of ticket fee for the activity of Conservation Area Ecosystem Recovery in UPT KSDAE Regional Sulawesi, 15-16 November 2018 +adm	1,722,593.00	1,722,593.00	1	100%
53	Settlement of ticket fee for the activity of project board meeting preparation	25,485,450.00	25,485,450.00	1	100%

No	Expense/Activity Categories	Total Value (Realization) (Rp)	Sample Value (Rp)	Amount of Transaction	Percentage
54	Settlement of ticket fee for the project board meeting	14,972,100.00	14,972,100.00	1	100%
55	Settlement of ticket fee for the field verification to the candidates of Micro grant recipients +adm	5,045.000.00	5,045.000.00	1	100%
56	Settlement of ticket fee for the BMN data consolidation and following-up the spot check in Manado	24,349.000.00	24,349.000.00	1	100%
	Sub Amount PMU	3,882,961,553.00	3,882,961,553.00	1,175	100%
	FCU Tangkoko				
1	Visitation to RBM Smart Patrol in TNBBS Lampung, 16-19 May 2018	77,912,500.00	77,912,500.00	40	100%
2	Support Update METT, 22 May 2018	12,862,570.00	12,862,570.00	40	100%
3	Technical Meeting on preparation for the "Support Update METT", 15 May 2018	8,755.000.00	8,755.000.00	36	100%
4	Ecotourism, Role Model : Discussion on Ecotourism Management to KPHK Tangkoko, 31 May 2018	36.008,140.00	36.008,140.00	80	100%
5	Support Consultant: Update SRAK Yaki in Manggala Wanabakti Jakarta, 27-29 May 2018	15,103,500.00	15,103,500.00	10	100%
6	Refund Advance Mobile Education Unit to PMU bank account for the activity will be held on Q3 July 2018, postponed for technical reason Dinas Perpustakaan and Schools in Bitung.	14,834.000.00	14,834.000.00	1	100%
7	Ecotourism, Role Model : Accompaniment to BKSDA Sulut for Yogyakarta Ecotourism, 4 May 2018	3,200.000.00	3,200.000.00	2	100%
8	FGD Update Capacity Development Scorecard, EHI, and Threat Index KPHK Tangkoko, 4-6 June 2018	77,686,023.00	77,686,023.00	145	100%
9	Pelatihan Peningkatan Kapasitas Satgas Anti Perdagangan Satwa Dilindungi Kota Bitung, 7-8 June 2018	57,625,423.00	57,625,423.00	140	100%
10	Survey on Key species, 21-24 June 2018	16,581.000.00	16,581.000.00	12	100%
11	SMART RBM Patrol in KPHK Tangkoko, 17-20 September 2018	23,597,410.00	23,597,410.00	21	100%
12	Institutional Consultation of KPHK Tangkoko in PIKA, 19-22 September 2018	20,114,638.00	20,114,638.00	11	100%
13	HKAN 2018, Publication: HKAN and National Jamboree, 27-31 August 2018	136,420.000.00	136,420.000.00	26	100%
14	Initiating Additional CCA : Composing RPP and RKT, 27 September 12 October 2018	2,430,150.00	2,430,150.00	8	100%
15	Initiating Additional CCA : Composing RPP and RKT in Winenet I, 27-28 September 2018	9,205.000.00	9,205.000.00	25	100%
16	Initiating Additional CCA : Composing RPP and RKT in Madidir Weru, 1-2 October 2018	9,280.000.00	9,280.000.00	25	100%
17	Initiating Additional CCA : Composing RPP and RKT in Danowudu, 11-12 October 2018	8,530.000.00	8,530.000.00	20	100%
18	Monthly Meeting: E-PASS and SKW 1 meeting with Plh Kabalai KSDA Sulut, 8 October 2018	4,252.000.00	4,252.000.00	22	100%
19	Support Consultant: Field Verification on Micro Capital Grant to Maesa Bitung regency, 29 September 2018	4,592,500.00	4,592,500.00	11	100%
20	Support Consultant: Field Verification on Micro Capital Grant to Madidir dan Kasawari Bitung regency, 10 October 2018	2,763.000.00	2,763.000.00	13	100%
21	Support Consultant: Field Verification on Micro Capital Grant to Batuputih Bawah Bitung regency, 11 October 2018	1,193,501.00	1,193,501.00	7	100%

No	Expense/Activity Categories	Total Value (Realization) (Rp)	Sample Value (Rp)	Amount of Transaction	Percentage
22	Support Consultant: Farewell Ceremony for the head of BKSDA Pak Agustinus Rante Lembang, M.Si, 9 October 2018	1,450.000.00	1,450.000.00	10	100%
23	Training for Data Management Operator KPHK Tangkoko : Training SMART RBM, 17 October 2018	44,642.000.00	44,642.000.00	23	100%
24	Training for Data Management Operator KPHK Tangkoko : Worskhop on the Data Management of SMART RBM Patrol, 23- 24 October 2018	23,570,817.00	23,570,817.00	35	100%
25	Support Consultant: Field Verification on Micro Capital Grant to Bitung Manado and Gorontalo, 27-29 September 2018	11,811.000.00	11,811.000.00	18	100%
26	Monev BKSDA, 29-30 October 2018	11,152,100.00	11,152,100.00	18	100%
27	Ecotourism Role Model, 25-26 October 2018	42,960,700.00	42,960,700.00	84	100%
28	Ecotourism Role Model: Guide Meeting, 7 November 2018	39,648.000.00	39,648.000.00	53	100%
29	Monthly Meeting, Monev BKSDA: Inaugural Meeting and Presentation of E-PASS Tangkoko activities to the new head of BKSDA, 8 October 2018	4,252.000.00	4,252.000.00	22	100%
30	Socialization, Wildlife Campaign and Training for law enforcer, 24 November 2018	18,741,655.00	18,741,655.00	21	100%
31	Mobile Unit Education: Preparing guidelines for the competition "Bacirita Konservasi", 23 November 2018	3,895.000.00	3,895.000.00	17	100%
	Sub Amount FCU Tangkoko	745,069,627.00	745,069,627.00	996	100%
	FCU Bogani				
1	Training for Ecotourism in Buffer Zone TNBNW in Hotel Tamasyah, 28 February - 3 March 2018	124,491,956.00	124,491,956.00	116	100%
2	Monitoring on Ecosystem Recovery in Tapadaka Utara Resort Dumoga Utara, 8 March 2018	5.000.000.00	5.000.000.00	12	100%
3	Team Coordination for Biodiversity Database Monitoring regarding data management, February 2018, 5 March 2018	11,337.000.00	11,337.000.00	13	100%
4	Assisntance for RBM in Maelang, 5 March 2017	9,658.000.00	9,658.000.00	15	100%
5	Coordination on follow-up meeting to solve the forestry criminal case in the location of Ilohuwa Resort Bone Pante Wilayah SPTN 1 Limboto	14,800.000.00	14,800.000.00	8	100%
6	Traning on Nursery to the Local Community in Muara Pusian, 12-13 March 2018	77,451.000.00	77,451.000.00	32	100%
7	Collecting the health data of Maleo in the Muara Pusian and Tambun Sanctuaries, 16-17 Februari 2018	5,100.000.00	5,100.000.00	6	100%
8	Visitation and discussion regarding Wildlife management in PPS Tosikoki and collecting the precipitation data in BMKG Manado, 5-7 March 2018	11,840.000.00	11,840.000.00	9	100%
9	Traning on Anoa Conservation in BP2LHK Manado, 13-15 March 2018	8,424.000.00	8,424.000.00	4	100%
10	Monitoring the effectiveness of RBM through assessing threat indexes, capacity building and ecosystem health in TNBNW, 21-22 March 2017 in Gorontalo	56,491,800.00	56,491,800.00	53	100%
11	Strengthening local communities in villages around the buffer zone TNBNW in Mengkang Village, 8 March 2018	4,650.000.00	4,650.000.00	6	100%

No	Expense/Activity Categories	Total Value (Realization) (Rp)	Sample Value (Rp)	Amount of Transaction	Percentage
12	Traning on Nursery to the Local Community in Muara Pusian, 12-14 March 2018	7,610.000.00	7,610.000.00	10	100%
13	Strengthening the Local Conservation Communities in villages around the Buffer Zone TNBNW in Pinonobatuan Village, Resort Dumoga Timur –Lolayan, 26-27 March 2018	19,450.000.00	19,450.000.00	22	100%
14	Field Equipment Procurements for RBM Implementation and Capacity Building for E-PASS Society Bogani 2018	83,830.000.00	83,830.000.00	1	100%
15	Monitoring the ecosystem recovery in Tapada Utara, 12-13 April 2018	7,240.000.00	7,240.000.00	9	100%
16	Village meeting and field visitation regarding the agreement on conservation community in Molibagu Village Resort Pantai Selatan, 24-26 April 2018	16,680.000.00	16,680.000.00	16	100%
17	Village meeting to form the agreement on conservation community in Werdhi Agung Selatan Village Tgl 10 April 2018	6,015.000.00	6,015.000.00	16	100%
18	Meeting and consultation on asset recording after RBM equipment procurement in Manado, 19-21 April 2018	11,600.000.00	11,600.000.00	8	100%
19	Signing of PKS by farmers group in Tapak Linow and Motobatu, Tapadaka Utara Village Resort Dumoga Utara, 2 May 2018	7,700.000.00	7,700.000.00	9	100%
20	Composing RPP and RKT of communities in Tapak Linow and Motobatu Desa Tapadaka utara Tgl, May 2018	6,400.000.00	6,400.000.00	8	100%
21	Village Meeting establishing KKM in Doloduo II Village Resort Dumoga Barat, 19 May 2018	9,365.000.00	9,365.000.00	16	100%
22	Monev nursery and maintenance in Muara Pusian	8,750.000.00	8,750.000.00	15	100%
23	Training for capacity building in documenting the publication of RBM results	30,954.000.00	30,954.000.00	32	100%
24	Coordination for SMART TNBNW operational teams in Gorontalo, 28 May 2018	33,094.000.00	33,094.000.00	28	100%
25	Composing RPP and RKT Maleo community in Tulabolo village, 30 May 2018	8,400.000.00	8,400.000.00	7	100%
26	Assisting KK groups in Buffer Village TNBNW (Tulabolo, Tunggulo and Poduwoma), 28-31 May 2018	37,628.000.00	37,628.000.00	15	100%
27	Coordination to local police office in SPTN II Doloduo and the heads of village in Dumoga Barat regency with Polres Bolmong, 23-24 May 2018	7,175.000.00	7,175.000.00	10	100%
28	Monitoring and coordination with law enforcers to follow-up RBM in Sptn I Gorontalo, 29-31 May 2018	16,632.000.00	16,632.000.00	10	100%
29	Analyzing Maleo DNA in Tambun and Binerean TNBNW	3,236,558.00	3,236,558.00	7	100%
30	Workshop and Discussion on the Governance of Managing the Maleo Nesting Ground in TNBNW, 6 June 2018	35,270,942.00	35,270,942.00	32	100%
31	Making Saka Wanabakti uniform on the activity of campaigning the awareness for children in TNBNW	6,600.000.00	6,600.000.00	1	100%
32	Procuring Field Equipment for the Implementation of RBM phase II TNBNW	195,800.000.00	195,800.000.00	1	100%

No	Expense/Activity Categories	Total Value (Realization) (Rp)	Sample Value (Rp)	Amount of Transaction	Percentage
33	Socialization of procedures on the governance of Maleo breeding location in Hungayono, 8-11 November 2018	9,650.000.00	9.650.000,00	2	100%
34	Assistance for resort to strengthen the planning and evaluation of RBM Resort implementation	47,870,400.00	47.870.400,00	27	100%
35	Presentation and training of collecting samples for Maleo genetic analysis, 6-8 December 2018	39,127,239.00	39.127.239,00	37	100%
36	Monitoring and maintaining the ecosystem inculcation in Tapadaka Utara, 3-8 December 2018	25,305.000.00	25.305.000,00	15	100%
37	Workshop on proposing KEE for Maleo conservation in TNBNW area, 11 December 2018	53,207,789.00	53.207.789,00	63	100%
38	Restoring the Maleo corridor Muara Pusian	25,081,500.00	25.081.500,00	45	100%
39	Strengthening the ecotourism management in Tulabolo Village, 13-14 December 2018	6,600.000.00	6.600.000,00	12	100%
40	Assisting KKM Ulanta Village, 14 - 15 December 2018	26,522.000.00	26.522.000,00	24	100%
41	Composing the RKT of Colaborative Ecosystem Recovery 2019, 25-28 November 2018	4.000.000.00	4.000.000,00	7	100%
42	Composing the RKT of Colaborative Ecosystem Recovery 2019, 30 November - 3 December 2018	37.000.000.00	37.000.000,00	32	100%
43	Procuring office and field equipments to support the monitoring of Key Species	30.000.000.00	30.000.000,00	6	100%
44	Condition update on archeological site in Toraut as a potential ecotourism destination to be developed by local communities, 18-20 December 2018	4,675.000.00	4.675.000,00	13	100%
	Sub Total FCU Bogani	1,197,713,184.00	1.197.713.184,00	830	100%
	Total	5,825,744,364,00	5,825,744,364,00	3,001	100%