Audited Project Financial Statements

Project Number: 38354-013
Loan/Grant Number: 2927
Period covered: 1 Jan 2016 – 31 December 2016

INO: State Accountability Revitalization Project

Prepared by Central Government Internal Auditor (Badan Pengawasan Keuangan dan Pembangunan)

For the Asian Development Bank
Date received by ADB: 30 June 2017

AUDIT BOARD
OF THE REPUBLIC OF INDONESIA

AUDIT REPORT
ON
THE CONSOLIDATED FINANCIAL STATEMENTS OF
OF THE STATE ACCOUNTABILITY REVITALIZATION PROJECT
OF ADB LOAN NO. 2927-INO YEAR 2016
AT
THE FINANCE AND DEVELOPMENT SUPERVISORY AGENCY
IN JAKARTA

AUDITORATE OF STATE FINANCE III



Number : 72A/LHP/XVI/06/2017
Date : 22 JUNE 2017

AUDIT BOARD
OF THE REPUBLIC OF INDONESIA

AUDIT REPORT
ON
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AT
THE FINANCE AND DEVELOPMENT SUPERVISORY AGENCY
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AUDITORATE OF STATE FINANCE III

Number : 72A/LHP/XVI/06/2017
Date : 22 June 2017

AUDIT BOARD OF THE REPUBLIC OF INDONESIA
Jalan Gatot Subroto No. 31 Central Jakarta 10210
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No. : 0066/AT/VII/2017
Subject : Statement Letter/ Surat Pernyataan

TRANSLATOR'S STATEMENT / PERNYATAAN PENERJEMAH

I do hereby certify that the Indonesian into English translations of State Accountability Revitalization Project (STAR) Audit Report documents are true and correct English versions of the texts given, to the best of my knowledge and belief.

Dengan ini saya menyatakan bahwa terjemahan dokumen Laporan Hasil Pemeriksaan atas *State Accountability Revitalization Project* (STAR) dari Bahasa Indonesia ke Bahasa Inggris adalah versi Bahasa Inggris yang benar dan tepat dari naskah yang diberikan, menurut pengetahuan dan keyakinan terbaik saya.

Jakarta, 10 July 2017 / 10 Juli 2017

PENERJEMAH BERSUMPAH
SWORN TRANSLATOR
No. 1715/2000

Drs. Sularno Popo Maruto
Certified, Authorized & Sworn Translator/
Penerjemah Resmi dan Tersumpah

By virtue of Decrees of the Governor of Jakarta Special Capital Region No. 1715/2000 dated 30 June 2000 & No. 1955/2011 dated 29 December 2011/
Berdasarkan Surat Keputusan Gubernur DKI Jakarta
No. 1715/2000 tanggal 30 Juni 2000 & No. 1955/2011 tanggal 29 Desember 2011

Jl. Nurtanio Raya No. 15A, Taman Jatisari Permai,
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SYSTEMATICS OF AUDIT REPORT
ON
CONSOLIDATED FINANCIAL STATEMENTS OF
STATE ACCOUNTABILITY REVITALIZATION PROJECT (STAR)
OF ADB LOAN NO. 2927-INO YEAR 2016

The results of Audit Report on the Consolidated Financial Statements of State Accountability Revitalization Project (STAR) of ADB Loan Number 2927-INO Year 2015 consist of three books, namely:

1. **Book I: Audit Report on Financial Statements**

   Book I contains:

   a. Audit report containing a BPK's opinion.
   b. General overview of the audit containing legal basis of audit, audit objectives, audited entity, scope of audit, audit object, audit methodologies, audit period, and audit limitations.
   c. Consolidated Financial Statements of STAR ADB Loan No. 2927-INO Year 2016

2. **Book II: Audit Report on the Internal Control System**

   Book II contains:

   a. Summary of Report on Internal Control System.
   b. Audit Report on the Internal Control System.
   c. Results of Monitoring on the Follow-Ups of Audit on the Internal Control System Years 2013–2015.

3. **Book III: Audit Report on Compliance with the Laws and Regulations.**

   Book III contains:

   a. Summary of Audit Report on Compliance with the Laws and Regulations;
   b. Results of Audit on Compliance with the Laws and Regulations; and
   c. Results of Monitoring on the Follow-Ups of Audit on Compliance with the Laws and Regulations Years 2013 – 2015.

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AUDIT BOARD
OF THE REPUBLIC OF INDONESIA

AUDIT REPORT
ON THE FINANCIAL STATEMENTS

Report on the Financial Statements

Based on Law (UU) No.15 Year 2004 regarding Audit on the Management and Accountability of State Finance and Law No.15 Year 2006 regarding the Audit Board (BPK), BPK has audited the Financial Statements of STAR of ADB Loan No. 2927-INO, consisting of Consolidated Annual Plan and Actual Project Expenditures and Financing for the year ended on 31 December 2016, and Notes to the Financial Statements.

BPKP's Responsibilities on the Financial Statements

The Finance and Development Supervisory Agency (BPKP) is responsible for preparation and fair presentation of Consolidated Financial Statements of STAR of ADB Loan No. 2927-INO in accordance with the Government Accounting Standards (SAP) and an adequate internal control in order to prepare financial statements that are free from any material misstatements, whether due to frauds or error.

BPK's Responsibilities

BPK's responsibility is to state an opinion on the financial statements based on BPK audit. BPK conducts the audit based on State Financial Auditing Standards. The Standards require BPK to comply with the BPK code of conducts and to plan and perform audits to obtain reasonable assurance that the financial statements are free from any material misstatement.

An audit includes testing of evidences supporting the figures and disclosures in the financial statements. Procedures selected are based on the auditor professionalism considerations, including assessments on the risk of material misstatement in the financial statements, whether caused by frauds or error. In assessing the risk, the Auditor shall consider the internal control relevant to the preparation and fair presentation of consolidated financial statements of STAR of ADB Loan No. 2927-INO in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of stating an opinion on the effectiveness of BPKP's internal control. BPK audit also includes evaluation on the accounting policy appropriateness applied and the fairness of accounting estimation prepared by BPKP, and evaluation on the entire presentation of financial statements.

BPK is assured that the audit evidence it obtained is sufficient and accurate, as a basis to state a BPK's opinion.

Opinions

According to BPK, the aforementioned financial statements, presented fairly, in all material respects, the financial position of the STAR ADB Loan No. 2927-INO ended on 31 December 2016 in accordance with the Government Accounting Standards.

Report on SPI and Compliance

In order to obtain reasonable assurance on the fairness of the financial statements, BPK also conducts audits on the internal control system and the compliance with the Laws and Regulations. Audit Report on the Internal Control System and Audit Report on the Compliance with Laws and Regulations are presented in the Reports Number 72B/LHP/XVI/06/2017 and Number 72C/LHP/XVI/06/2017 dated 22 June 2016, which constitutes as an inseparable part of this report.

Jakarta, 22 June 2017

AUDIT BOARD

OF THE REPUBLIC OF INDONESIA

Deputy Person in Charge of the Audit

Hery Ridwan, CA

Accountant State Register Number 6054

GENERAL OVERVIEW OF AUDIT

1. **Legal Basis of Audit**
   a. Law Number 17 of 2003 on State Finance.
   b. Law Number 1 of 2004 on State Treasury.
   c. Law Number 15 of 2004 on Audit on the Management and Accountability of State Finance.
   d. Law Number 15 of 2006 on the Audit Board.

2. **Audit Standards**

   The audit on the Consolidated Financial Statements of STAR of ADB Loan No. 2927-INO Year 2016 has been based on State Financial Auditing Standards (SPKN) stipulated by BPK Regulation Number 1 Year 2007.

3. **Purpose of Audit**

   The Audit on the Consolidated Financial Statements of STAR of ADB Loan No. 2927-INO Year 2016 was conducted to provide an opinion on the fairness of the Consolidated Financial Statements of STAR of ADB Loan No. 2927-INO Year 2016 with due observance to:

   a. The conformity of Consolidated Financial Statements of STAR of ADB Loan No. 2927-INO Year 2016 with the Government Accounting Standards (SAP);
   b. The adequacy of disclosure of financial information in the Consolidated Financial Statements of STAR ADB Loan No. 2927-INO Year 2016 in accordance with disclosure as specified in SAP;
   c. The effectiveness of internal control system (SPI); and
   d. The compliance with the Laws and Regulations.

4. **Auditee**

   The auditee is Finance and Development Supervisory Agency.

5. **Scope of Audit**

   The audit is conducted on Consolidated Financial Statements of STAR of ADB Loan No. 2927-INO Year 2016 that consists of Consolidated Annual Plan and Actual Project Expenditures and Financing and Notes to the Financial Statements (CaLK).

6. **Targets of Audit**

   The targets of the audit on Consolidated Financial Statements of STAR ADB Loan No. 2927-INO Year 2016 are all the management statements (the management's assertions) in the financial information, effectiveness of internal control and compliance with the prevailing Laws and Regulations, on:

   a. The existence and occurrence
      That all revenues and expenditures made during the course of audited budget period has been supported by adequate evidences.
   b. The completeness
      That all revenues and expenditures occurred during 2016 have been entirely recorded in the Consolidated Annual Plans and Actual Project Expenditures and Financing.
   c. Rights and Obligations
      That all revenues generating assets are actually owned by or the right of Ministry/Agency on the date of reporting.
   d. Assessment and Allocation
      That all revenues and expenditures adequately assessed and classified in accordance with

the stipulated standards/provisions.

e. Presentation and Disclosure

That the financial statements have been presented in accordance with the applicable government accounting standards, including CaLK, which disclose adequate financial statements.

7. Audit Methodology

The Audit on the Consolidated Financial Statements of STAR of ADB Loan No. 2927-INO Year 2016 has been conducted through the risk-based audit approach. Such an approach was carried out by conducting appropriate planning, effective and efficient audit implementation, and fast, precise, and accurate reporting. The methodology conducted includes the following steps:

a. Planning

The audit planning stage includes the understanding of the purpose of audit and the expectations of assignment, entity comprehension, analysis on monitoring of follow-up to the audit results, understanding of internal control system, internal control system test, understanding and assessment of risks, determination of initial materiality of report level and initial materiality of account level, as well as determination of sample selection for financial statement testing.

b. Implementation

Tests at the implementation stage of audit include, among others, the following matters:

1) Testing of Control, including the tests conducted by the auditee on the effectiveness of implementation of the internal control system in the framework of accountability of implementation of STAR of ADB Loan No.2927-INO Year 2016. The implementation test on the internal control system was conducted by the central government. The internal control system test is the basis for further substantive tests.

2) Substantive Test on Transactions and Balances includes testing of transactions and balances of accounts and their disclosures in the financial statement being audited. The testing was conducted after the auditor has received the (unaudited) financial statements and was conducted to be convinced about the management's assertions on the financial statements.

c. Reporting

The Auditor prepared the Draft of Audit Findings on the Consolidated Financial Statements of STAR of ADB Loan No. 2927-INO Year 2016 if they found any issues that need to be communicated to BPKP. The aforementioned issues include (1) Ineffectiveness of internal control system; (2) Significant non-compliance with the Laws and Regulations; and (3) Summary of corrections.

Draft audit findings (TP) already reviewed by the Technical Controller and the Quality Controller were submitted by the Audit Team Leader to a duly authorized officer of BPKP for a written and formal response of BPKP.

After the draft audit findings have been submitted by the Audit Team Leader to BPKP, the audit team discusses such findings with a duly authorized officer of BPKP. Any refusal of the summary of corrections, SPI findings and non-compliance can be considered to affect the opinion.

A written and formal response on the draft audit findings shall be obtained from a duly authorized officer. Such a response will be disclosed in the audit findings on the Consolidated Financial Statements of STAR of ADB Loan No. 2927-INO Year 2016. The audit findings on the Consolidated Financial Statements of STAR of ADB Loan No. 2927-INO Year 2016 is to be submitted by the Team Leader to the duly authorized officer of the entity.

The Auditor, in this case the Person in Charge/the Deputy of Person in Charge submits the audit findings to the Vice Chairperson of BPKP for Politic, Legal, Security, Human Development and Culture Areas. In the event of the Person in Charge/the Deputy of Person in Charge as the Quality Controller is unable to submit the audit findings directly to the entity leader for official reasons, the audit findings may be submitted by the Technical Controller and/or the Team Leader. Such a submission of audit findings on the Consolidated Financial Statements of STAR of ADB Loan No.2927-INO Year 2016 is the end of field work of audit on the Consolidated Financial Statements of STAR of ADB Loan No. 2927-INO Year 2016.

8. **Audit Period**

The audit was conducted for 30 days under Letter of Assignment from the Audit Board Number 72/ST/V/03/2017 dated 27 March 2017.

9. **Audit Limitations**

All information presented in the financial statements is the responsibility of the management. Therefore, BPK is not responsible for the misrepresentation and possible effect of information not provided either on purpose or not on purpose by the management. BPK audit includes procedures designed to render reasonable assurance in detecting any errors and misstatements. BPK audit is not aimed at finding any faults or deviations. Nonetheless, any deviations found based on the audit results will be disclosed.

In conducting the audit, BPK is also aware of the possible existence of unlawful actions. However, BPK audit does not guarantee that all unlawful actions will be detected and only provide reasonable guarantee that unlawful actions directly and materially affect the figures in the financial statements will be detected. BPK will inform any unlawful actions or material faults/deviations found during the course of audit.

In conducting assessment on the compliance with the Laws and Regulations, BPK only tests the agency's compliance with the Laws and Regulations directly related to the preparation of financial statements. This does not rule out the possibility that there is still unidentified non-compliance with the regulations.

AUDIT BOARD OF
THE REPUBLIC OF INDONESIA

STATE ACCOUNTABILITY REVITALIZATION PROJECT (STAR)

ADB LOAN No. 2927-INO

CONSOLIDATED FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2016

STATEMENT OF RESPONSIBILITY

BADAN PENGAWASAN KEUANGAN DAN PEMBANGUNAN
STATE ACCOUNTABILITYREVITALIZATION
Jalan Pramuka Nomor 33, Jakarta 13120
Telepon (021) 85910031 (*Hunting*)

STATEMENT OF RESPONSIBILITY

Consolidated Financial Statements of State Accountability *Revitalization* (STAR) ADB Loan 2927-INO Badan Pengawasan Keuangan dan *Pembangunan* for the year 2016 consist of Annual Plan and Actual Project Expenditures and Financing, Cumulative Project Expenditures and Financing, Financial Statement of Special Account and Notes of The Financial Statement as attached, is our responsibility.

The *Financial* Statements have been prepared based on cash receipts and disbursements which is a comprehensive basis of accounting other than generally accepted accounting principles in Indonesia and has been based on an adequate internal control system.

March 22nd, 2017
Deputi Kepala BPKP
Bidang Pengawasan Instansi Pemerintah Bidang
Politik, Hukum, Keamanan PMK
as
Penanggung Jawab STAR BPKP

Binsar H. Simanjuntak
NIP. 19570728 197811 1 001

REVIEW STATEMENT LETTER

REVIEW STATEMENT LETTER

ADB LOAN 2927-INO STATE ACCOUNTABILITY REVITALIZATION (STAR) YEAR 2016

We have reviewed the Financial Statement for ADB Loan 2927-INO (State Accountability Revitalization/STAR) Year 2016, which consists of the Consolidated Annual Plan and Actual Project Expenditure and Financing, Consolidated Actual Cumulative Project Expenditure and Financing, Financial Statement for Special Account No. 601.31144198, and Notes to the Financial Statements for the Year Ended December 31, 2016.

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in Indonesia; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements.

A review does not constitute an audit and consequently we do not express an audit opinion on these financial statements. Our review was made in accordance with the Minister of Finance Regulation No. 41/PMK.09/2010 regarding the Review Standards of Government's Financial Statement and aims to provide a limited assurance that these financial statements are not significantly misstated.

Based on our review, nothing has come to our attention that causes us to believe that these financial statements are not, in all significantly respects, in accordance with Law No. 1 Year 2004 regarding the State Treasury, Government Regulation No. 71 Year 2010 regarding the Governmental Accounting Standards, accounting principles generally accepted in Indonesia, and other relevant regulations.

Jakarta, March 22, 2017
Inspector

INSPEKTUR

Rudito
NIP 19650318 198503 1 001

STATE ACCOUNTABILITY REVITALIZATION PROJECT (STAR) ADB LOAN NO.2927- INO
CONSOLIDATED ACTUAL CUMULATIVE PROJECT EXPENDITURE AND FINANCING
For the Year Ended December 31,2016 (In Indonesia Rupiah)

Cat. No.	Project Component/ Category	Note	Fiscal Year 2016				Cumulative			
			Budget (DIPA)		Actual		Budget (DIPA)		Actual	
			Imprest Account Rp	GOI Rp	Imprest Account Rp	GOI Rp	Imprest Account Rp	GOI Rp	Imprest Account Rp	GOI Rp
RECEIPT										
	Government of Indonesia	3.a.1)	0	2.065.282.000	0	1.923.723.961	0	8.545.381.000	0	7.756.508.587
	ADB Loan	3.a.2)	259.347.872.000	0	190.842.359.961	0	590.472.804.000	0	455.324.799.106	0
	Total Receipt		259.347.872.000	2.065.282.000	190.842.359.961	1.923.723.961	590.472.804.000	8.545.381.000	455.324.799.106	7.756.508.587
EXPENDITURE		3)								
01	Research and Development	3.b.1)	14.071.075.000	0	3.949.638.225	0	17.952.562.000	0	3.739.647.880	0
02	Institutional Development and Strengthening	3.b.2)	4.413.270.000	0	2.711.512.830	0	6.808.270.000	0	4.578.873.952	0
03	Equipment, Vehicles, and Furniture	3.b.3)	4.666.210.000	0	2.350.297.622	0	23.915.087.000	0	22.228.318.535	0
04	Teaching and Learning Materials	3.b.4)	3.431.200.000	0	1.510.302.425	0	9.255.461.000	0	4.350.714.239	0
05	Consulting Services	3.b.5)	18.361.447.000	0	15.729.252.854	0	30.377.375.000	0	23.955.986.791	0
06	Training and Fellowships	3.b.6)	205.479.590.000	0	161.985.679.049	0	488.871.419.000	0	389.355.274.457	0
07	Project Management	3.b.7)	8.540.272.000	0	1.004.735.456	0	16.089.729.000	0	6.842.033.838	0
	Others Expenditures (non - pls doc)	3.b.8)	0	2.065.282.000	0	1.923.723.961	0	8.545.381.000	0	7.756.508.587
	Total Expenditures		259.347.872.000	2.065.282.000	190.842.359.961	1.923.723.961	590.472.804.000	8.545.381.000	455.324.799.106	7.756.508.587

STATE ACCOUNTABILITY REVITALIZATION PROJECT (STAR) ADB LOAN NO.2927-INO
CONSOLIDATED ANNUAL PLAN AND ACTUAL PROJECT EXPENDITURE AND FINANCING
For the Year Ended December 31,2016 (in Indonesia Rupiah)

Cat. No.	Project Component/Category	Notes	Plan for FY 2016 (DIPA)			Actual (Implementation) for FY 2016			Actual % of plan
			Loan ADB Rp	GOI Rp	Total Rp	Loan ADB Rp	GOI Rp	Total Rp	
RECEIPT									
	Government of Indonesia	3.a.1)	0	2.065.382.000	2.065.382.000	0	1.923.723.961	1.923.723.961	93,14
	Imprest Account	3.a.2)	259.347.072.000	0	259.347.072.000	190.842.359.961	0	190.842.359.961	73,59
	Total Receipt		259.347.072.000	2.065.382.000	261.412.454.000	190.842.359.961	1.923.723.961	192.766.083.922	73,74
EXPENDITURE		3b							
01	Research and Development	3.b.1)	14.074.675.000	0	14.074.675.000	1.349.696.225	0	1.349.696.225	9,59
02	Institutional Development and Strengthening	3.b.2)	4.413.270.000	0	4.413.270.000	2.711.512.850	0	2.711.512.850	61,44
03	Equipment, Vehicles, and Furniture	3.b.3)	4.666.218.000	0	4.666.218.000	2.750.397.622	0	2.750.397.622	58,94
04	Teaching and Learning Materials	3.b.4)	4.411.700.000	0	4.411.700.000	1.910.302.425	0	1.910.302.425	43,30
05	Consulting Services	3.b.5)	19.761.347.000	0	19.761.347.000	15.739.012.364	0	15.739.012.364	79,65
06	Training and Fellowships	3.b.6)	205.479.590.000	0	205.479.590.000	164.319.163.515	0	164.319.163.515	79,97
07	Project Management	3.b.7)	6.540.272.000	0	6.540.272.000	2.062.274.970	0	2.062.274.970	31,53
	Other Expenditures (GOI - portion)	3.b.8)	0	2.065.382.000	2.065.382.000	0	1.923.723.961	1.923.723.961	93,14
	Total Expenditures		259.347.072.000	2.065.382.000	261.412.454.000	190.842.359.961	1.923.723.961	192.766.083.922	73,74

STATE ACCOUNTABILITY REVITALIZATION PROJECT (STAR)
ADB LOAN NO. 2927 - INO
FINANCIAL STATEMENT FOR SPESIAL ACCOUNT NO. 601.31141198
FOR YEAR ENDED AS OF DESEMBER 31, 2016

		Notes	Amount (USD)
Part A – Account Activity			
1.	Beginning Balance, January 07, 2016		32.503,68
	Plus :		
2.	Total amounts deposited by ADB in the FY 2016	3.c.1	18.723.061,86
3.	Total amounts refunds to Special Account	3.c.2	163.494,10
	Less :		
4.	Total amounts withdraw from Special Account in FY 2016	3.c.3	14.898.096,36
5.	Ending Balance at Desember 31, 2016		4.020.963,28
Part B - Account Reconciliation			
1.	Total initial deposit		5.754.792,00
2.	Total amount recovered by ADB		0,00
	a. Recovery up to year start		0,00
	b. Recovery during fiscal year		0,00
3.	Balance of deposit not yet recovered at year end		5.754.792,00
4.	Ending Balance at Desember 31, 2016		4.020.963,28
5.	Total refunds to be made to Special Account		
6.	Total amounts previously claimed for replenishment but not yet credited at year end (December 31, 2016)	3.c.4	567.254,60
7.	Total expenditures withdrawn from Special Account but not yet claimed at year end (December 31,2016)	3.c.5	1.166.574,11
8.	Total amount documented (add line 4 through 7)		5.754.791,99
9.	Difference (between line 3 and line 8)		0,00

See to Notes to Financial Statements

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1. Overview of State Accountability Revitalization Project (STAR)

A. The goal of the State Accountability Revitalization Project.

State Accountability Revitalization Project (STAR) is in line with the government's plan to promote good national and local governance. The government's National Medium-Term Development Plan (RPJMN), 2010–2014 identifies good governance as a priority. STAR aims to support the government's key reform priorities aimed at improving the government's accountability through stronger capacity of the internal auditors and public finance officers at the central and regional levels. The project focuses on providing incentives to auditors and finance officers to improve their capacity, improving the trainers' capacity, implement the e-learning system, and implement the State Accountability Management Information System (SIMA). These will promote good governance in public financial management and improve public service deliveries for the benefit of Indonesian citizens.

B. Financing Arrangements

The STAR Project financed under ADB Loan No.2927-INO for USD 57.75 Million within a 5-year period. The total project is estimated at USD 60.53 million, the loan proceeds of USD57.75 million will be made available to Ministry of Finance, which will channel the funds to the Executing Agency through special account. The Project Monitoring Unit (PMU) and Project Implementation Unit (PIU) will utilize the loan proceeds to finance works, goods and services of the proposed activities, as well as cost components related to project management supports and monitoring evaluation. The loan will finance 95% of the total project cost, the remainder of the project costs (5% or USD2.78 million equivalent) will be financed from the budgetary resources of the Executing Agency (EA). The EA will cover financing charges from its own financial resources. All applicable taxes and duties will be financed from government contributions. The EA shall ensure that during each year of the project implementation, adequate budgetary allocation or Daftar Isian Pelaksanaan Anggaran (DIPA) shall be provided in a timely manner. Fiscal year 2016 was the fourth year of the STAR project implementation as the Project become effective on February 2013. Total budget allocation for STAR Project activities at fiscal year 2016 amounted to Rp. Rp.261,412,454,000 funded from Loan ADB No.2927-INO Rp. 259,347,072,000 and Rupiah Murni /Government of Indonesia (GOI) Rp. 2.065.382.000.

The STAR Project Cost estimates by financier is shown in table below

STAR Project Cost Estimates by Financier

in Million USD

Description	ADB Total Cost	Government Total Cost	TOTAL COST
A. Investment Cost[a]			
1 Research and Development	2.25		2.25
2 Institutional Development and Strengthening	0.50		0.50
3 Equipment, Vehicles, and Furniture	4.85		4.85
4 Teaching and Learning Materials	2.13		2.13
5 Consulting Services	4.18		4.18
6 Training and Fellowships	41.40		41.40
7 Project Management			
a. Project Management Consultant	2.44		2.44
b. Salaries (government staff involved in project management)		0.40	0.40
c. Accomodation and daily travel for supervision and monitoring		0.40	0.40
d. Equipment Operation and Maintenance		0.40	0.40
8 Taxes and Duties		0.15	0.15
Total Base Cost	57.75	1.35	59.10
B. Contingencies[b]		0.43	0.43
C. Financing charges during Implementation		1.00	1.00
TOTAL COST	57.75	2.78	60.53
% Total Project Cost	95%	5%	100%

C. Objectives of State Accountability Revitalization Project (STAR)

STAR program aims to support the government's key reform priorities at improving the capacity and capability of human resources and financial management of government internal supervisory official (APIP) at the central and regional levels in budget planning, reporting, internal audit, and asset management.

The objectives of the STAR Project are as follow:

1. Increase the capacity of government internal supervisory official (APIP) and state financial management;
2. Establish the State Accountability Management Information System (SIMA) and e-learning modules;
3. Accelerate the strengthening of government internal control systems.

D. Components of STAR Project ADB Loan No. 2927-INO

The State Accountability Revitalization Project comprises three main components:

1. Improve the capacity of government internal auditors and public finance officers through better incentives mechanism. STAR project provides scholarships for undergraduate degree program (S1 / DIV), master (S2) for 2500 internal government auditors and financial managers as well as training and certification for 10,000 government's internal auditors and public finance officers (APIP) to be able to meet the minimum requirements of the standard of competence. Through the STAR project will also develop adult learning methodology to train 200 teachers from the internal audit BPKP auditors and lecturers to implement adult learning in the learning activities. STAR Project also encourage increased cooperation between BPKP and local goverements through the transfer of knowledge from BPKP as an internal auditor of government to local government. STAR Project will prepare agreement and make the memorandum of understanding (MoU) with eight universities (PT), which is already incorporated (PTBH) to develop Center of Excellence (CoE) in conjunction with the Local Government.
2. Development of e-Learning System and Modules.
   The project will develop an e-learning system and module for training and certifying government internal auditors. The project will use an e-learning system as an innovative means to reach the target of 40,000 participants of JFA-certified internal auditors in central and local government inspectorates.
3. Institutional Strengthening through System Improvement.

The project will assist BPKP in developing an integrated SIMA as part of BPKP infrastructure strengthening, and assist BPKP in piloting an evaluation system for cross-sector programs based on government regulation (PP) 60/2008, which redefined BPKP's role as the President of Indonesia's auditors or the government internal auditors.

E. Project Implementation Unit per Component of STAR Project

The Project will be implemented over 5 years and fiscal year 2016 was the fourth year of implementation of the STAR project, as the Project efective since Febuary 2013 and project clossing date will be in June 2018. The Deputy of Politics, Social and Security of BPKP as the Executing Agency, which located at BPKP head office, Jalan Pramuka No. 33, Jakarta. Since STAR budget allocation (DIPA) in fiscal year 2015 is manage under *Pusat Pembinaan Jabatan Fungsional Auditor (Pusbin JFA) BPKP*, therefore Project Managemen Unit (PMU) of the project is attached to Pusbin JFA. The PMU will be responsible for the day-to-day implementation, coordination, supervision, monitoring, and reports consolidation from all Project Implementation Units (PIUs), act as secretariat to the Steering Committee, and serve as the point of contact between PMU, the SC and the ADB. As implementation of STAR Project in fiscal year 2016 five project implementation unit (PIU) within the BPKP has been set up under the executing agency i.e.: PIU Degree Program, PIU Cross Sector, PIU Overseas Training, PIU Pusdiklatwas and PIU Development of SIMA PIU Pusbin JFA, PIU SIMA and PIU Pusdiklatwas, as well as task force, technical Team and management team. In the implementation of STAR activities, mostly STAR task force personnel of BPKP continue to perform their duties in accordance with their regular duties while their assignments in STAR Project as a side duty, it has become one of the obstacles in the implementation of the Project. In addition the PMU unit will be given external consultants in financial, higher education and project management. The table below summarizes the responsibility of each implementation unit for each component.

No.	Component	Institution
1.	Capacity development of government internal auditors and public finance officers	
	A. Degree Program	*Biro Kepegawaian dan Organisasi*
	B. Non Degree Program / Certification	*PUSDIKLATWAS*
	C. Training for trainers	*Team Teknis Overseas*
2.	Development of e-learning system and modules	*PUSDIKLATWAS*
3.	Institutional strengthening through system	
	A. Development of SIMA	*Pusat Pengembangan SIMA*
	B. Cross Sector Program	*Tim Teknis Lintas Sectoral*
4.	Project Management and Administrative Support	*Pusat Pembinaan Jabatan Fungsional Auditor (Pusbin JFA)*

F. STAR Project Organization

In accordance with the loan agreements No. 2927-INO signed on 26 November 2012 BPKP was appointed as the Executing Agency (EA) agency, which responsible for overall project management and implementation including: setting policy directions for the project, preparing annual program and budget including ensuring the timely and sufficient provision of *Daftar Isian Pelaksanaan Anggaran* (DIPA), providing implementation guidance and supervision, establishing the Project Management Unit (PMU), and reporting on the project iplementation to the project steering committee and ADB. In addition to the Project Monitoring Unit (PMU), for the implementation of the STAR in fiscal year 2016 there are five Project Implementation Unit have been established, among others PIU Degree Program, PIU Cross Sector , PIU Overseas Training, PIU Pusdiklatwas and PIU Pusinfo (SIMA). However only three Project Implementation Unit as task force created specifically for STAR activities have Loan allocations in their DIPA are:

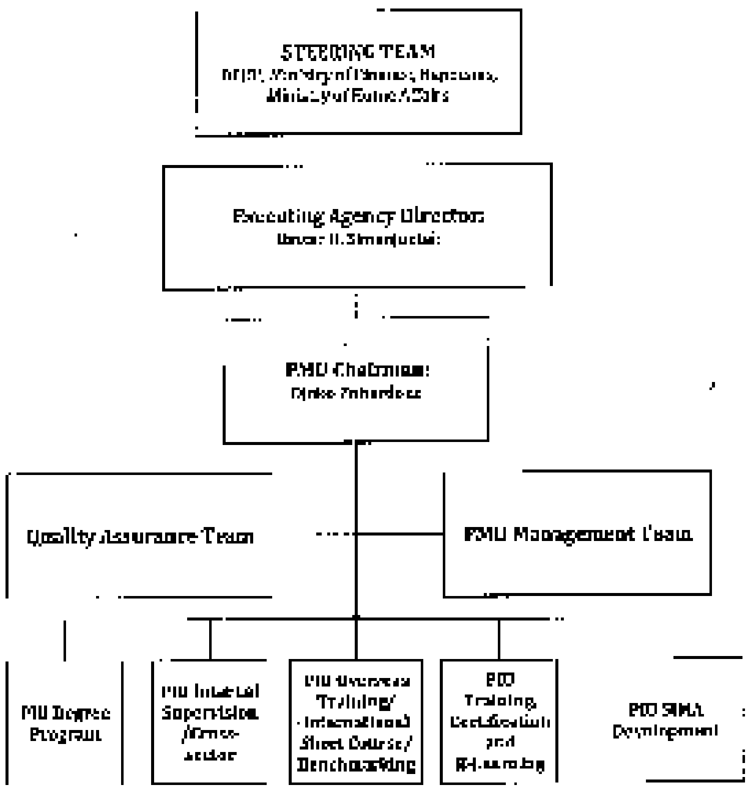
1. PMU Pusat Pembinaan Jabatan Fungsional Auditor (Pusbin JFA) BPKP Jakarta In the DIPA of PMU Pusbin contained budget allocation for the activities of : PIU Degree Programme, PIU Cross Sector and PIU Overseas Training.
2. PIU Pusat Pengembangan SIMA (PIU PUSINFOWAS) - Jakarta
3. PIU Pusat Pendidikan Pelatihan Pengawasan (PIU Pusdiklatwas) - Bogor

Every PIU has tasks and responsibilities in the implementation of STAR component activities. The establishment of STAR coordination team was based on the decree of Head BPKP No. KEP-34/K/D2/STAR/2016 dated 16 Februari 2016, which then replaced by KEP-395/K/D2/STAR/2016 dated 18 Oktober 2016. Since 2015, as stated in the decree letter issued by BPKP head No. KEP-375/K/02/2014 the Director of Supervisory Government Agencies for politic, social and security as chairman of the PMU coordinator STAR has responsible to coordinate all STAR activities and determine of the performance of all activities STAR. The project implementation organization, their roles and responsibilities is shown in the next table;

Project Implementation Organizations – Roles and Responsibilities

Project implementation organization	Management Roles And Responsibilities
BPKP	Executing Agency The EA is responsible for overall project management and implementation, including (i) setting policy directions for the project; (ii) preparing annual program and budget including ensuring the timely and sufficient provision of daftar isian pelaksanaan anggaran (dipa); (iii) providing implementation guidance and supervision; (iv) establishing the project management unit (PMU); and reporting on the project implementation to the project SC and ADB
	Project Management Unit (PMU) PMU is responsible for the day-to-day project management and implementation, including project supervision, monitoring, accounting and consolidated reporting. Its tasks are: a. Developing and updating project implementation guidelines; b. Leading the planning, programming (including ensuring the provision of dipa), coordination, oversight, implementation, monitoring and evaluation of the project; c. Building partnerships with project stakeholders, in particular local governments (provincial, district, or city), participating universities and scholarship program; d. Coordinating activities in accordance with project guidelines; e. Providing guidance and managing the PIUs f. Leading and coordinating activities related to financial management and financial audit; g. Selecting, contracting, giving direction and supervising the project management/implementation consultants; h. Preparing withdrawal applications (WA) including retention of supporting documents and submitting the WAs (through MOF) to ADB; and i. Supporting/facilitating BPKP in the preparation and submission of the audited project accounts and financial statements.
STAR Steering Committee (Chaired by EA)	a. Provide overall policy directions and oversight, particularly (chaired by [illegible]) guidelines on selection of candidates and participating university for degree program and training b. Assesses the results, benefits and impact of project implementation
BPKP Representative Office	Project Implementation Units a. Implementation of activities in the respective representative offices; b. Ensuring that the project runs smoothly in their respective areas and acts as mediator and intermediary between each implementing region and BPKP; c. Monitoring and reporting to EA and PMU
ADB	Lender a. Main project financier b. Monitoring project implementation and covenant compliance

To coordinate and monitor the implementation of the project, BPKP will establish the project steering committee chaired by the executing agency and consist of Directors from the EA, Director of State Apparatus BAPPENAS, MOF's DG of Treasury (Director of Budgeting System), DG of Fiscal Balance (Director of Financing and Regional Capacity), MOF Financial Training and Education Center (BPPK), MOHA's DG of Regional Finance, Directorate of implementation and facilitate interagency coordination. The project steering committee is tasked to oversee project implementation and to facilitate interagency coordination. The steering comittee shall meet at least quarterly in the first two years of Project implementation and semi-annually thereafter, to monitor, guide and oversee implementation of the Project, or on an ad hoc basis where deemed necessary by the SC Chairperson, to settle Project implementation issues requiring high-level decisions. The project organization structure as follow:



G. Loan Profile

As a guidance for the disbursement of ADB loan No.2927- INO (State Accountability Revitalization Project), Director General of Treasury – Ministry of Finance on 27 May 2013 issued decree No. PER-21/PB/2013 for loan disbursement guidelines of State Accountability Revitalization (STAR) Project ADB Loan No. 2927-INO . The financial statement is respect to all activity implementation under Loan 2927-INO with detailed information as follows :

1.	Loan Agreement No.	:	ADB Loan Number 2927-INO
2.	Executing Agency	:	Deputi Kepala BPKP Bidang Pengawasan Instansi Pemerintah Bidang Polhukam dan PMK
3.	Address	:	BPKP Head Office Jl.Pramuka No.33 Jakarta
4.	Source of Fund	:	Loan ADB
5.	Loan Register Number	:	10859501
6.	Loan Amount	:	USD 57,750,000
7.	Loan Special Account No.	:	601 317412
8.	Initial Deposit Loan Amount	:	1,454,792
9.	Effective Date	:	19 Febuary 2013
10.	Closing Date	:	30 June 2018

In order to meet the budget requirements for STAR scholarship and to anticipate the availability of funds at the end of fiscal year, STAR BPKP has requested for additional initial deposit of STAR special account STAR three times ie; in October 2014 and November 2015 respectively amounting to one million dollars and on October 26, 2016 the Project has requested additional initial deposit for USD 2.3 million so that the total amount of initial deposit previously USD 3,454,792 become USD 5,754,792 which is 9.97% of the total amount of the Loan STAR

H. Loan Allocation

The following table represents the allocation and withdrawal of loan proceeds as reflected in shedule 3 of the loan agreement. This table is to be use for all loan withdrawal, in accordance to the respective category of activity.

No.	Category	Total Amount allocated for ADB Financing (SDR)	Percentage of ADB Financing from the Loan Account
1	Research and Development	2,250,000	100 percent of total expenditure claimed*
2	Institutional Development and Strengthening	500,000	100 percent of total expenditure claimed*
3	Equipment, Vehicles, and Furniture	4,850,000	100 percent of total expenditure claimed*
4	Teaching and Learning Materials	2,130,000	100 percent of total expenditure claimed*
5	Consulting Services	4,[illegible]	100 percent of total expenditure claimed*
6	Training and Fellowships	41,400,000	100 percent of total expenditure claimed*
7	Project Management	2,440,000	100 percent of total expenditure claimed*
	Total	57,750,000	

* Exclusive of taxes and duties imposed within the territory of the Borrower. (Taxes/levies) and commitment charges will be paid directly by the borrower)

I. Disbursement and Procurement Procedures

1) Disbursement Procedure

- The government established a separate imprest account at the central bank (Bank Indonesia) to facilitate the timely release of loan funds. The currency of the imprest account will be US Dollar. The imprest account will be administered by the MOF. The imprest account will be established, managed, replenished, and liquidated in accordance with ADB's Loan Disbursement Handbook (2012, as amended from time to time).
- The maximum amount to bedeposited into the imprest account will not exceed 10% of the total loan amount. The statement of expenditure (SOE) procedure may be used for reimbursement and liquidation of the imprest account. The SOE ceiling is $100,000 per individual payment. SOE records should be maintained and made readily available for review by ADB's disbursement and review mission or upon ADB's request for submission of supporting documents on a sampling basis, and for independent audit.
- The request for initial advance to the imprest account should be accompanied by an estimate of expenditure Sheet setting out the estimated expenditures for the first six months of project implementation, and submission of evidence satisfactory to ADB that the imprest account has been duly opened.

- For every liquidation and replenishment request of the imprest account, the borrower will furnish to ADB (a) statement of Account (bank Statement) where the imprest account is maintained, and (b) the Imprest Account Reconciliation Statement (IARS) reconciling the above mentioned bank statement against the EA's records.
- Before the submission of the first withdrawal application, the borrower should submit to ADB sufficient evidence of the authority of the person(s) who will sign the withdrawal applications on behalf of the borrower, together with the authenticated specimen signatures of each authorized person.
- The minimum value per withdrawal application is US$100,000, unless otherwise approved by ADB. The borrower is to consolidate claims to meet this limit for reimbursement and imprest account claims. Withdrawal applications and supporting documents will demonstrate, among other things that the goods, and/or services were produced in or from ADB members, and are eligible for ADB financing.
- Sufficient supporting documentation, as defined in ADB's Loan Disbursement Handbook (2012, as amended from time to time) will be kept at each level of project implementation to substantiate all expenditures incurred from the loan proceeds. Relevant PMU staff will be trained in ADB's disbursement procedures. Financial due diligence undertaken during project preparation determined that the EA has significant financial management experience and capacity, and will be able to ensure effective and appropriate project financial management.
- The EA will maintain separate project accounts and records by funding source for all expenditures incurred on the project. Project accounts will follow international accounting principles and practices.

2) Procurement Procedures

- All procurement of goods and works will be in accordance with ADB's Procurement Guidelines (April 2010, as amended from time to time). Goods will be procured through NCB procedures acceptable to ADB for packages up to and including $1,000,000 equivalent. For packages of $100,000 equivalent or less, shopping or direct contracting (if required equipment is proprietary) may be used.

- Supply contract for equipment, materials, or service contract shall be awarded in accordance to the mechanisms outlined in the borrower procurement procedures acceptable toADB. Prequalification, selection and engagement of contractors shall be subject to the approval of ADB.
- Before the start of any procurement ADB and the Government will review the public procurement laws of the governments to ensure consistency with ADB's Procurement Guidelines. Should there be any discrepancy between the Government laws and decrees and the ADB's Guidelines, then ADB's Guidelines shall prevail.

2. Accounting Policies

Summary of significant accounting policies applied in the preparation of the Consolidated Financial Report of State Accountability Revitalization Project (STAR) ADB Loan No.2927-INO are as follows:

a. The accounting period based on the Government of Indonesia fiscal year commencing from January 1 to December 31, 2016.
b. The financial statements have been prepared by executing agency of State Accountability Revitalization Project per category in accordance with the regulation in the Loan Agreement.
c. The financial statements are stated in Rupiah. Expenditures during the year involving foreign currencies (other than Rupiah) are recorded at the rate of exchange prevailing at the time the payment are made as recorded by KPPN.

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d. The financial statement present receipts and disbursements of all PIU's for the current year and cumulative as of December 31, 2016.

e. The proceeds from ADB Loan No.2927-INO, and funds from government of Indonesia's financial support (GOI) are recorded as "Receipt". The budget receipt was recorded based on DIPA, while the actual receipt was recorded based on *Surat Perintah Membayar* (SPM) and list of *Surat Perintah Pencairan Dana* (SP2D) issued by Kantor Pelayanan Perbendaharaan Negara (KPPN) for the Imprest Account and based on approved Withdrawal Application (W/A) by ADB for the direct payment.

f. The expenditures were classified into expenditures from the Imprest Account, direct payment and government of Indonesia's financial support (GOI portion - *Rupiah murni pendukung*). The expenditures through the Imprest Account were recorded when payment order letter (SP2D) issued by Directorate of Budget Administration (Kantor Pelayanan Perbendaharaan Negara-KPPN), while expenditures through the direct payment is recorded when Withdrawal Application (W/A) is approved by ADB.

3. NOTES TO FINANCIAL STATEMENTS

A. The Receipt

The budget receipt was recorded based on the allocation of ADB Loan and government of Indonesia (GOI) were stated in the DIPA in the current year and cumulative as of December 31, 2016, which are presented in Rupiah.

1) As of December 31,2016 total receipts of cumulative budget allocation (DIPA) 2013 to 2015 was amounted to Rp599,018,185,000.00 consist of ADB loan allocation Rp590,472,804,000.00 and *Rupiah murni* / government of Indonesia (GOI) allocation Rp8,545,381,000.00 The details of cumulative budget receipt of every budget sources are presented in the following table:

in Rp

Description	Up to December 31, 2015	Fiscal Year 2016	Up to December 31,2016
Loan ADB 2927-INO			
-Special Account	331,125,732,000	259,347,072,000	590,472,804,000
-Direct Payment	0		0
Government of Indonesia	6,479,999,000	2,065,382,000	8,545,381,000
TOTAL	337,605,731,000	261,412,454,000	599,018,185,000

The cumulative of actual receipt from 2013 to December 31,2016 was amounted to Rp463,081,307,693.00 consist of ADB Loan Rp455,324,799,106.00 and *Rupiah Murni*/Government of Indonesia (GOI) Rp7,756,508,587.00. The details of cumulative actual receipt are presented in the following table :

in Rp.

Description	Up to December 31, 2015	Fiscal Year 2016	Up to December 31,2016
Loan ADB 2927-INO			
-Special Account	264,482,439,145	190,842,359,961	455,324,799,106
-Direct Payment	0	0	0
Government of Indonesia	5,832,784,626	1,923,723,961	7,756,508,587
TOTAL	270,315,223,771	192,766,083,922	463,081,307,693

2). Total receipt from budget allocation (DIPA) 2016 was Rp261,412,454,000.00 consist of Loan allocation Rp259,347,072,000.00 and Government of Indonesia (*Rp. Murni*) Rp2,065,382,000.00The details of budget allocation of PIU's in fiscal year 2016 are presented in following table :

in Rp.

No.	PIU STAR	Loan ADB	GOI	Total
1	PUSBIN JFA	175,955,408,000	2,065,382,000	178,020,790,000
2	PUSINFO (SIMA)	14,810,925,000	0	14,810,925,000
3	PUSDIKLATWAS	68,580,739,000	0	68,580,739,000
	TOTAL	259,347,072,000	2,065,382,000	261,412,454,000

The actual receipt in 2016 amounted to Rp192,766,083,922.00 which consist of ADB Loan Rp190,842,359,961.00 and Government of Indonesia (GOI) Rp1,923,723,961.00. The detail of actual receipt of every PIU is presented in the following table:

In Rp

No.	PIU STAR	Loan ADB	GOI	Total
1	PUSBIN JFA	138,285,907,965	1,923,723,961	140,209,631,926
2	PUSINFO (SIMA)	12,562,101,174	0	12,562,101,174
3	PUSDIKLATWAS	39,994,350,822	0	39,994,350,822
	TOTAL	**190,842,359,961**	**1,923,723,961**	**192,766,083,922**

It is net amount of actual receipt recorded based on SP2D for the imprest account expenditures after deducted by loan refund and GOI expenditures after deducted GOI refund. In fiscal year 2016, the over payment has occurred in some activities at PIU Renwas, PIU Pusinfowas and PIU Pusdiklatwas. The total of loan and GOI refund amounted to Rp748,836,997.00 The detail of loan refund is presented in the following table:

In Rp

No.	PIU STAR	LOAN ADB	GOI	TOTAL
1	PUSBIN JFA	561,305,264	3,370,200	564,675,464
2	PUSINFOWAS	47,374,228	0	47,374,228
3	PUSDIKLATWAS	136,787,305	0	136,787,305
	TOTAL	745,466,797	3,370,200	748,836,997

Overall the status of loan refund of every PIU in fiscal year 2016 presented in the following table:

In Rp.

No.	Description	Category 1	Category 2	Category 3	Category 4	Category 5	Category 6	Category 7	Total
1	[illegible]								
	Total SA/DP Amount	[illegible]	[illegible]	0	0	[illegible]	[illegible]	[illegible]	[illegible]
	Refund	-	[illegible]	0	0		[illegible]	[illegible]	[illegible]
	Net Amount	[illegible]	[illegible]	0	0	[illegible]	[illegible]	[illegible]	[illegible]
2	[illegible]								
	[illegible] Amount	0	0	0	0	[illegible]	[illegible]	0	[illegible]
	Refund	0	0	0	0		[illegible]	0	[illegible]
	Net Amount	0	0	0	0	[illegible]	[illegible]	0	[illegible]
3	[illegible]								
	[illegible] Amount	[illegible]	0	[illegible]	[illegible]	[illegible]	[illegible]	0	[illegible]
	Refund	[illegible]	0	0	0	0	[illegible]	0	[illegible]
	Net Amount	[illegible]	0	[illegible]	[illegible]	[illegible]	[illegible]	0	[illegible]
	Total Net Amount	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

B. The Expenditure

1). Research and Development - Category 01 : Rp3,739,617,880.00

The amount above represents total cumulative expenditure from budget allocation (DIPA) 2013 to 2016 which were funded by ADB loan for financing the activities of research and development- category 01 of STAR Project up to December 31,2016. The details of cumulative expenditure of category 01 is presented in the following table;

in Rp.

Description	Up to December 31, 2015	Fiscal Year 2016	Up to December 31,2016
Loan ADB 2927-INO			
-Special Account	2,389,921,655	1,349,696,225	3,739,617,880
-Direct Payment	0	0	0
Government of Indonesia	0	0	0
TOTAL	2,389,921,655	1,349,696,225	3,739,617,880

Category 01; research and development means all activities which relate to all supporting activities, survey, selection, exam preparation including module development. In fiscal year 2016, PMU Pusbin JFA alocate category 01 to finance Center of Exellence (CoE) activities at universities, but the disbursement was very low since the COE activities has not been implemented yet. Up to the end of year the

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contract signing between BPKP and universities and MoU between universities, BPKP, and local government for STAR's CoE development had not signed due to the fact that the concept of CoE development proposed by the universities still needed revision and adjustment. Besides, the aspect of financing proposed by the universities need to renegotiation and thus more time is needed to resolve the issues. Some of the CoE activities conducted in 2016 include:

- Selection of legal entity universities that will carry out CoE Program. 8 state universities were selected as CoE partner: UI, UNPAD, IPB, USU, UNDIP, UNAIR, UNHAS and UGM.
- Focus group discussion at internal BPKP discussing the request for recommendation for CoE development on 10-11 October 2016
- Meeting with the selected universities to discussed the request for proposal and negotiation of CoE development program on 16-10 October 2016
- Benchmarking at ACELG as the CoE of governmental affairs.
  The aim of benchmarking CoE at ACELG is to get picture of the organization shape and business process run by ACELG as the Center of Excellence (CoE) in governmental issues.

While Pusdiklatwas alocate category 01 to finance supporting activities of the training program such as selection, module and report preparation, correction, including travel and meetings related to all these activities. There was loan refund in fiscal year 2016 on the implementation of category 01 activities at PIU Pusdiklatwas amounted to Rp6,658,340.00 as shown in the following table:

In Rp.

No.	PIU	Loan Expenditure 2016		
		Total SP2D amount	Refund	Net Amount
1	PUSBIN JFA	122,826,793	0	122,826,793
2	PUSINFOWAS	0	0	0
3	PUSDIKLATWAS	1,233,527,772	6,658,340	1,233,527,772
	TOTAL	1,356,354,565	6,658,340	1,349,696,225

After deducted by loan refund, total disbursement of category 01 in fiscal year 2016 amounted to Rp1,349,696,225.00 or 9.59% of the budget allocation, which consist of PMU Pusbin amounted to Rp122,826,793.00 and Pusdiklatwas Rp1,226,069,432.00. The details of actual expenditures for category 01 is presented in the following table:

in Rp.

NO	PIU STAR	Allocation	Disbursement	% Achievement
1.	PUSBIN JFA	12,294,245,000	122,826,793	1.00%
2	PUSINFOWAS	0	0	0
3	PUSDIKLATWAS	1,780,430,000	1,226,869,432	68.91%
	TOTAL	14,074,675,000	1,349,696,225	9.59%

2) **Institutional Development and Strengthening-Category 02:Rp4,578,873,952.00**

The amount above represents total cumulative expenditure from budget allocation (DIPA) 2013 to 2016 which were funded by ADB loan for financing the activities of Institutional Development and Strengthening - category 02 of STAR Project up to December 31,2016. The details of cumulative expenditure of category 02 is presented in table below:

in Rp.

Description	Up to December 31, 2015	Fiscal Year 2016	Up to December 31, 2016
Loan ADB 2927-INO			
-Special Account	1,867,361,102	2,711,512,850	4,578,873,952
-Direct Payment	0	0	0
Government of Indonesia	0	0	0
TOTAL	1,867,361,102	2,711,512,850	4,578,873,952

There is loan refund in fiscal year 2016 on the implementation of category 02 of cross sector activities at PMU Pusbin as shown in the following table:

in Rp.

No.	Institution	Loan Expenditure 2016		
		Total SP2D amount	Refund	Net Amount
1	PUSBIN JFA	2,780,481,982	68,969,132	2,711,512,850
2	PUSINFOWAS	0	0	0
3	PUSDIKLATWAS			0
	TOTAL	2,780,481,982	68,969,132	2,711,512,850

After deducted by loan refund of category 02, the disbursement for fiscal year 2016 amounted to Rp2,711,512,850.00 or 61.44% of the budget allocation. The detail of allocation and actual expenditures of category 02 is presented in the following table:

in Rp.

NO	PIU	Allocation	Disbursement	Achievement
1	PUSBIN JFA	4,413,270,000	2,711,512,850	61.44%
2	PUSINFOWAS	0	0	0
3	PUSDIKLATWAS	0	0	0
	TOTAL	4,413,270,000	2,711,512,850	61.44%

Category 02: Institutional Development and Strengthening means all activities related to institutional development activities at STAR Project as Cross Sector activities. Stated in Project Administration Manual the project will assist BPKP in piloting an evaluation *system* for cross-sector programs based on government regulation (PP) 60/2008, which redefined BPKP's role as the President of Indonesia's auditors or the government internal auditors. Cross-sector Program evaluation is launched as a means to implement the mandate given to BPKP (Government Regulation No. 60/2008) in internal supervision and evaluation of the cross-sector program to ensure that the programs and activities have been carried out in accordance with the efficiently and effectively predetermined benchmark for the good of the leadership and to promote good governance. The target to achieve by the end of the project is the completion of 3 (three) thematic evaluation guidelines and 1 (one) strategic recommendation to the government related to cross-sector policy making.

The cross-sector activity conducted in 2016 was preparing an evaluation guideline for the National Export Development Program (PEN). PEN evaluation guideline is established as a reference and/or guideline which will be used by (a) Government Internal Supervision Apparatus (APIP) while implementing the Cross-Sector Internal Supervision of PEN, (b) Quality Assurance (QA) team of BPKP while performing the quality assurance functional duties and compiling and analyzing the results of supervision previously conducted by APIP, including the local office of BPKP. Some of the activities conducted as part of PEN evaluation guideline establishment series as per 31 December 2016 are: (a) the formulation of Term of Reference of PEN evaluation, (b) preliminary surveys at the technical Ministry, (c) FGD discussing PEN Evaluation, (d) field survey conducted in some provinces, such as Bali, East Java, Medan, etc. (e) FGD discussing generic guidelines, (f) Piloting of PEN Evaluation Guidelines in West Nusa Tenggara, (g) writing papers related to evaluation of poverty and public medicine, (h) Proceeding of dissemination of PEN evaluation guidelines, (i) issuance of Head of BPKP Regulation (Perka) No 22 of 2016 concerning PEN Evaluation Guidelines, (j) evaluation and Quality Assurance of National Export Development Program.

The output of cross-sector supervision program in 2016 are as follows:

1. Perka No 22 of 2016 concerning evaluation guidelines for National Export Development.
2. Strategic recommendations for the Minister of Industry, Minister of Trade, Minister of Cooperatives and Medium-sized Enterprises, Minister of Home Affairs, Minister National Development Planning/Head of Bappenas
3. Papers that discuss evaluation guidelines for poverty alleviation and public medicine titled "Poverty Eradication Programme-Cross Sector Evaluation and What to Learn ?" and "Evaluation On The Provision Of National Public Drugs

Some of cross sector activities will continue in 2017 such as : FGD with the related K/L/P to discuss PEN Evaluation Guidelines, sharing session focusing on the issuance of general guidelines for the supervision of cross-sector programs, FGD focusing on general guidelines for cross-sector supervision , presentation on general guidelines for cross-sector supervision.

3). Equipment, Vehicles, and Furniture- Category 03 : Rp22,228,318,555.00

The amount above represents total cumulative expenditure from budget allocation (DIPA) 2013 to 2016 which were funded by ADB loan for financing the procurement of equipment, vehicles and furniture of STAR Project - category 03 up to December 31,2016.

The details of cumulative expenditure of category 03 are presented in following table :

In Rp.

Description	Up to December 31, 2015	Fiscal Year 2016	Up to December 31,2016
Loan ADB 2927-INO -Special Account	19,477,920,933	2,750,397,622	22,228,318,555
-Direct Payment	0	0	0
Government of Indonesia	0	0	0
TOTAL	19,477,920,933	2,750,397,622	22,228,318,555

Total disbursement of category 03; procurement of equipment, vehicles and furnitures for all PIU's in fiscal year 2016 amounted to Rp2,750,397,622.00 or 50.94% of the budget allocation, which is the procurement of e-learning equipment in Pusdiklatwas. The details of allocation and actual expenditures of category 03 is presented in the following table:

In Rp.

NO	PIU	Allocation	Disbursement	% Achievement
1	PUSBIN JFA	1,135,268,000	0	0.00%
2	PUSINFOWAS	0	0	0
3	PUSDIKLATWAS	3,530,950,000	2,750,397,622	77.89%
	TOTAL	4,666,218,000	2,750,397,622	58.94%

In fiscal year 2016, PIU Pusbin allocated Rp1,135,268,000.00 for procurement of 99 unit of computer. However the procurement of computer can not be realized in 2016 due to the problem on procurement process and mechanism of procurement, therefore the procurement process of the computer will be repeated in fiscal year 2017. PIU Pusdiklatwas in fiscal year 2016, has manage to procured e-learning infrastructure stage 4 which awarded to PT. Datasystem Komputindo in accordance with the contract number PER)-2575/PPK/IX/2016 dated 20 September 2016 the total contract value is Rp2,490,000,000.00.

Up to the end of December 2016, the total disbursement of category 03 at Pusdiklatwas amounted to Rp2,750,397,622.00 which consist of ; disbursement for the bandwith Rp260,397,622.00 and disbursement for e-learning infrastructure stage 4 amounted to Rp2,490,000,000.00

4). **Teaching and Learning Materials - Category 04: Rp4,550,714,233.00**

The amount above represents total cumulative expenditure from budget allocation (DIPA) 2013 to 2016 which were funded by ADB loan for financing the teaching and learning materials of STAR Project - category 04 up to December 31,2016.

The details of cumulative expenditure of category 04 are presented in following table :

in Rp.

Description	Up to December 31, 2015	Fiscal Year 2016	Up to December 31,2016
Loan ADB 2927-INO			
-Special Account	2,640,411,808	1,910,302,425	4,550,714,233
-Direct Payment	0	0	0
Government of Indonesia	0	0	0
TOTAL	2,640,411,808	1,910,302,425	4,550,714,233

Total disbursement of category 04 in fiscal year 2016 amounted to Rp1,910,302,425.00 or 31.55 % of the budget allocation. The details of allocation and actual expenditures of category 04 is presented in the following table:

In Rp.

NO	PIU	Allocation	Disbursement	% Achievement
1	PUSBIN JFA	0	0	0,00%
2	PUSINFOWAS	0	0	0,00%
3	PUSDIKLATWAS	4.411.700.000	1.910.302.425	43,30%
	TOTAL	4.411.700.000	1.910.302.425	43,30%

Category 04; Teaching and Learning Materials is any cost component related with the production of teaching and learning material, including preparation stages for material production such as coordination meeting for that purpose, printing, copying including distribution costs for all modules and materials. Both program of STAR degree and non degree program can be financed the activities related with the allocation of category 04 for their activities. In fiscal year 2016, under category 06 PIU Pusdiklatwas finance some activities related with preparation modul and seminar kit for JFA certification, non JFA certification,substance technical training and e-learning. Up to the end of December 2016, the total disbursement of category 04 at Pusdiklatwas amounted to Rp1,910,302,425.00 the details are as follow:

In Rp

No.	Description	Fiscal Year 2016	
		Budget (DIPA)	Actual
1	Modul preparation & seminar kit for JFA Certification	2,511,700,000	249,260,093
2	Modul preparation & seminar kit for Non JFA Certification	305,000,000	115,613,000
3	Modul preparation & seminar kit for Substance Tech Learning Certification	1,300,000,000	1,545,429,425
4	Modul preparation & seminar kit for e Learning	295,000,000	0
	TOTAL	4,411,700,000	1,910,302,425

5). **Consulting Services – Category 05 : Rp23,934,966,191.00**

The amount above represents total cumulative expenditure from budget allocation (DIPA) 2013 to 2016 funded by ADB loan 2927- INO for category 05 activities ; consulting services up to December 31,2016. The details of cumulative expenditure of category 05 are presented in following table :

In Rp

Description	Up to December 31, 2015	Fiscal Year 2016	Up to December 31,2016
Loan ADB 2927-INO			
-Special Account	8,195,953,837	15,739,012,354	23,934,966,191
-Direct Payment	0	0	0
Government of Indonesia	0	0	0
TOTAL	8,195,953,837	15,739,012,354	23,934,966,191

Total disbursement of category 05 in fiscal year 2016 amounted to Rp15,739,012,354.00 or 79.65% of the budget allocation. The details of allocation and actual expenditures of category 05 is presented in the following table:

In Rp

NO	PIU	Allocation	Disbursement	% Achievement
1	PUSBIN JFA	5,844,850,000	4,210,478,354	72.04%
2	PUSINFOWAS	9,710,925,000	9,145,430,000	94.18%
3	PUSDIKLATWAS	4,205,572,000	2,383,104,000	99.74%
	TOTAL	19,761,347,000	15,739,012,354	79.65%

As stated in the Loan Agreement 2927-INO the Project will be supported by consultants. The PMU require an estimated of 984 person-months of national consulting services at national level for; Management, Higher Education, Financial management, procurement and project monitoring. As well as PIU Pusinfowas will be supported by Consultant of SIMA development and PIU Pusdiklatwas will be supported by Consultant of e-learning development. The implementation of category 05; the details of consulting services activities in every PIU in are as follow:

- In fiscal year 2016 PIU Pusbin has budget allocation for 3 packages of multiyear contract of consulting services ie; Project Management Consultant, Project Financial Management Consultant and Knowledge Management Information System (KMIS). The management and financial consultants has carried out their activities during 2016, while the procurement of Knowledge Management Information System (KMIS) Consultant can not be realized in 2016 due to the problem on procurement process.
- PIU Pusinfowas allocate budget for Consultant of SIMA Development (SIMA 4.0). The Activities of SIMA development conducted in 2016 include provision of SIMA development consultant and training. The SIMA 4.0 developer is PT Telekomunikasi Indonesia, Tbk with contract valued at Rp 9.145.430.000,00 for the period of 8 months as of 12 April 2016.
- In fiscal year 2016 PIU Pusdiklat has budget allocation for E-learning Development Consultant Stage 2 in their DIPA for total amount of Rp.4,205,572,000. The e-learning development program was conducted by PT Sentra Studia under contract No: PERJ-1650/PPK/XI/ dated 30 July 2015 with

total contract value of Rp3,723,600,000.00 the contract will be completed on 15 January 2017. There are four items will be the targets of the e-learning consultant stage 2, which include system development, content development, transfer of knowledge, and change management.

6). **Training and Fellowships –Category 06 : Rp389,350,274,457.00**

The amount above represents total cumulative expenditure from budget allocation (DIPA) 2013 to 2016 which were funded by ADB loan 2927- INO for category 06 activities ; training and fellowships activities up to December 31,2016. The details of cumulative expenditure of category 06 is presented in following table:

in Rp.

Description	Up to December 31, 2015	Fiscal Year 2016	Up to December 31,2016
Loan ADB 2927-INO			
-Special Account	224,853,575,408	164,496,699,049	389,350,274,457
-Direct Payment	0	0	0
Government of Indonesia	0	0	0
TOTAL	224,853,575,408	164,496,699,049	389,350,274,457

Up to December 2016, there is some loan refund on the implementation of category 06 activities at PIU Pusbin and Pusdiklatwas as shown in the following table:

in Rp.

No.	PIU	Loan Expenditure 2016		
		Total SP2D amount	Refund	Net Amount
1	PUSBIN JFA	129,795,127,592	438,777,060	129,356,350,532
2	PUSINFOWAS	3,464,045,402	47,374,228	3,416,671,174
3	PUSDIKLATWAS	31,853,806,308	130,128,965	31,723,677,343
	TOTAL	165,112,979,302	616,280,253	164,496,699,049

After deducted by loan refund of category 06 , the total disbursement for fiscal year 2016 amounted to Rp164,496,699,049.00 or 80.06% of the budget allocation. The detail of allocation and actual expenditures of category 06 are presented in the following table:

in Rp.

NO	PIU	Allocation	Disbursement	% Achievement
1	PUSBIN JFA	145,727,503,000	129,356,350,532	88.77%
2	PUSINFOWAS	5,100,000,000	3,416,671,174	66.99%
3	PUSDIKLATWAS	54,652,087,000	31,723,677,343	58.05%
	TOTAL	205,479,590,000	164,496,699,049	80.06%

Category 06; Training and Fellowships is the cost component related the implementation of learning activity ; degree and non degree program. Stated in the Loan Agreement schedule 5 that the project will provide financial resources for degree programs and certification for the current internal auditors and public financial management (PFM) officers. Therefore category 06 consists of :

a. **Degree Program**

The aims of STAR degree program is to enhancing competence and capability of APIP/PKN through provision of access to education specializing in government accounting/state or local government financial management at state universities. The participant of STAR degree program come from local government institutions and ministry/agency are expected to be an agent of change for an accountable state financial management and to contribute to the good governance and clean government at their respective institutions seeking to increase the capacity of those employees through a Scholarship. The program will include: (i.) Master's degree (S2) in accounting with specific study, if available, in government accounting, public sector accounting or state finance (supervision or management), and ii) extension program (S1/D4) in accounting to those who already hold diploma in accounting and, if eligible, wish to continue to earn bachelor in accounting. Extension program normally will take one or up to two years study. The goal of STAR scholarship program is to strengthen the accountability of public finance management (in public sector institutions) through the capacity building of public finance officers and internal auditors, in budgeting, financial reporting, internal audit and asset management. The STAR degree program has been effective since the second semester of 2013. According to graduation target as stated in STAR DMF, the scholarship program will support an estimated 2,500 internal auditors and finance officers in obtaining graduate degrees in government accounting and public finance. However due to high enthusiast from local government /Perada the scholarship intake number of participants reaching 3.483 participants increased into 3,483. In 2016, three participants were unable to complete their study because of death, resignation, and dropout so that the STAR degree proram participants decreased to 3,480, comprising of 823 participants pursuing bachelor's degree (S1) and 2,657 participants pursuing masters degree (S2). Details of participants is presented in following table;

Program	Number of Participants				2013 to 2016	Participants passing away/DO	Total
	2013	2014	2015	2016			
S2	334	782	1,323	220	2,659	2	2,657
S1		243	501	80	824	1	823
Total	334	1,025	1,824	300	3,483	3	3,480

Meanwhile, in gender aspect 43.96% of the participants are female participants, exceeds the target set in the DMF STAR that requires a minimum of 30% of female participants. Based on profession, 66.72% of participants of the S1 and S2 program are public finance officer in ministries and local government agencies. By institution, 54.90% of the participants are from the local government institutions and 45,10% from Ministry/Agency and 18.06% of the total number of participants from BPKP. From the distribution aspect of participants number by universities; there are 28 universities who have provided of STAR's master degree program in Indonesia in FY 2016. The university who have most number of participants that have involved in the STAR degree program are 212 participants attend the Masters Degree program at Universitas Mataram, 201 participants at Universitas Gadjah Mada, 192 participants at Universitas Bengkulu. University of Jenderal Soedirman have most number of participants of bachelor (S1) degree program 233 participants compared to other universities who have provided the STAR degree program. There are 7 universities as provider of the STAR's bachelor degree program: Sekolah Tinggi

Akuntansi Negara (STAN), Universitas Andalas Padang, Universitas Hasanuddin Makassar, Universitas Airlangga Surabaya , Universitas Lampung , Universitas Sebelas Maret Surakarta and Universitas Jenderal Sudirman – Purwokerto. In 2016, the graduation number of the scholarship program of public accounting and state finance audit was 1,051 participants have completed their masters degree (S2) program and 232 participants have completed their bachelor's degree (S1) program. The recapitulation of number of graduates by degree program is presented in the following table:

No	Degree Program	Total Participants	Drop Out	Resign	Total Graduates	Percentage Graduates
1	S1	824	1	0	232	28.10%
2	S2	2,659	0	2	1051	39.53%
Grand Total		3,483	1	2	1,283	36.84%

The number of graduates by Universities is presented in the following table:

No	Universities	Participants	DO	Resign	Graduated	%
1	Institut Pertanian Bogor	70			13	18.57%
2	PKN STAN	151	1		71	47.02%
3	Universitas Brawijaya	95			57	30.95%
4	Universitas Udayana	79			42	53.16%
5	Universitas Gadjah Mada	201			86	42.79%
6	Universitas Indonesia	155		1	90	58.06%
7	Universitas Airlangga	75			40	53.70%
8	Universitas Andalas	279			114	40.86%
9	Universitas Diponegoro	[illegible]			57	42.53%
10	Universitas Jember	22			9	40.91%
11	Universitas Hasanuddin	176			76	43.18%
12	Universitas Bengkulu	192			68	35.42%
13	Universitas Lampung	135			31	22.96%
14	Universitas Jambi	107			55	51.40%
15	Universitas Padjadjaran	78			20	25.64%
16	Universitas Pattimura	94			12	12.77%
17	Universitas Mataram	212			62	29.25%
18	Universitas Riau	11			6	0.30%
19	Universitas Sebelas Maret	259			108	41.70%
20	Universitas Jenderal Soedirman	305			83	27.21%
21	Universitas Sam Ratulangi	75			24	32.00%
22	Universitas Sriwijaya	28			14	50.00%
23	Universitas Syiah Kuala	136			00	18.57%
24	Universitas Tadulako	151		1	20	13.27%
25	Universitas Tanjungpura	55			0	0.00%
26	Universitas Palangka Raya	40			0	0.00%
27	Universitas Sumatera Utara	156			95	61.54%
28	Universitas Trunojoyo Madura	47			0	0.00%
	Grand Total	3483	1	2	1283	36.84%

In fiscal year 2016, total disbursement of STAR scholarship amounted to Rp117,711,423,602.00 payments for Master(S2) program and undergraduates (S1) scholarship program. The payment details for STAR scholarship participants in 2016 is presented in the following table:

In Rp.

No	Universities	Contract Number	Batch	Number of participants	Contract Amount	Paid in fiscal year 2016
1	UNS	PRJ-124/STAR/2014	1	56	4,057,000,000	1,2[illegible]7,400,000
2	UGM	PRJ-125/STAR/2014	3	52	6,449,000,000	606,000,000
3	UNAIR	PRJ-126/STAR/2014	2	10	1,059,410,000	292,500,000
4	UNILA	PRJ-127/STAR/2014	1	11	970,000,000	271,000,000
5	UNAND	PRJ-128/STAR/2014	1	32	2,000,000,000	302,700,000
6	UI	PRJ-129/STAR/2014	3	13	1,518,000,000	344,500,000
7	UNILA	PRJ-130/STAR/2014	1	26	2,197,000,000	481,000,000
8	UNTAD	PRJ-131/STAR/2014	1	22	1,613,900,000	307,600,000
9	UNSOED	PRJ-132/STAR/2014	1	70	7,084,000,000	1,271,159,500
10	IPB	PRJ-133/STAR/2014	3	13	1,276,000,000	706,700,000
11	USU	PRJ-134/STAR/2014	2	40	4,173,800,000	675,100,000
12	UNDIP	PRJ-135/STAR/2014	3	23	2,022,195,000	403,050,000
13	UNAND	PRJ-136/STAR/2014	3	15	2,540,500,000	607,050,000
14	UNPAD	PRJ-137/STAR/2014	2	7	771,700,000	165,240,000
15	UDAYANA	PRJ-138/STAR/2014	3	8	760,260,000	177,950,000
16	UNRAM	PRJ-139/STAR/2014	2	28	2,457,[illegible]	528,436,000
17	UNSOED	PRJ-140/STAR/2014	2	15	1,230,160,000	307,250,000
18	USU	PRJ-141/STAR/2014	3	33	3,465,750,000	620,550,000
19	UNIA	PRJ-142/STAR/2014	1	57	4,723,596,000	1,210,040,250
20	UNAIR	PRJ-143/STAR/2014	1	4	340,030,000	61,525,000
21	UNPATTI	PRJ-144/STAR/2014	1	15	1,594,030,000	379,100,000
22	UNHAS	PRJ-145/STAR/2014	3	32	3,514,350,000	39[illegible],000,000
23	UNSULT	PRJ-146/STAR/2014	1	21	1,593,600,000	450,400,000
24	UNSYIAH	PRJ-147/STAR/2014	2	22	1,98[illegible],000	466,750,000
25	UNES	PRJ-154/STAR/2014	1	45	3,777,750,000	501,025,000
26	UNHAS	PRJ-156/STAR/2014	3	46	5,014,507,000	564,512,000
27	UNSYIAH	PRJ-251/STAR/2014	1	22	1,914,005,000	1,059,505,000
28	UNEJ	PRJ-252/STAR/2014	1	14	1,327,500,000	665,000,000
29	IPB	PRJ-253/STAR/2014	1	20	2,816,000,000	411,500,000
30	UNTAD	PRJ-001/STAR/2015	3	34	4,152,300,000	2,152,400,000
31	UNAND	PRJ-002/STAR/2015	2	34	3,086,000,000	1,5[illegible],000,000
32	UT MARSI	PRJ-003/STAR/2015	4	20	[illegible],000	718,000,000
33	UNPAR	PRJ-004/STAR/2015	1	20	1,020,020,000	920,000,000
34	UNPAD	PRJ-005/STAR/2015	2	6	600,660,000	305,400,000
35	UNS	PRJ-006/STAR/2015	2	45	3,996,570,020	1,937,250,003
36	UI	PRJ-007/STAR/2015	4	54	5,770,150,000	1,685,070,000
37	UNAND	PRJ-008/STAR/2015	4	29	2,213,500,000	1,721,150,000
38	UNAIR	PRJ-009/STAR/2015	4	8	969,330,000	405,200,050
39	UNDIP	PRJ-013/STAR/2015	8	55	4,709,302,000	2,203,570,020
40	UNSRAT	PRJ-015/STAR/2015	2	38	3,436,202,905	1,250,505,000
41	UNRI	PRJ-016/STAR/2015	1	5	471,000,000	258,700,000
42	UDAYANA	PRJ-017/STAR/2015	4	20	1,923,100,000	941,900,000
43	UNSIAT	PRJ-018/STAR/2017	1	30	3,656,594,447	1,028,282,216

STATE ACCOUNTABILITY REVITALIZATION PROJECT (STAR)
ADB LOAN 2927 – INO
NOTES TO THE FINANCIAL STATEMENT 2016

in Rp

No	Universities	Contract Number	Batch	Number of participants	Contract Amount	Paid in fiscal year 2016
44	UGM	PRJ-019/STAR/2015	1	26	4,275,500,000	1,602,200,000
45	UNDIP	PRJ-020/STAR/2015	4	0	891,990,000	322,000,000
46	UNSOED	PRJ-021/STAR/2015	1	21	1,939,500,000	544,000,000
47	UNSOED	PRJ-022/STAR/2015	1	68	6,305,324,000	2,697,667,000
48	STAN	PRJ-023/STAR/2015	2	29	5,049,750,000	2,147,250,000
49	UNPATTI	PRJ-028/STAR/2015	2	40	4,176,050,000	2,352,200,000
50	UNILA	PRJ-030/STAR/2015	5	25	2,153,750,000	1,051,600,000
51	UNEJ	PRJ-032/STAR/2015	1	9	732,020,050	402,365,000
52	UNSYIAH	PRJ-034/STAR/2015	4	20	2,536,040,150	1,059,500,000
53	UNAND	PRJ-035/STAR/2015	3	30	2,775,000,000	2,075,000,000
54	UNRAM	PRJ-041/STAR/2015	4	40	3,481,480,000	2,511,400,000
55	UGM	PRJ-042/STAR/2015	1	26	1,528,560,000	939,000,000
56	UNIB	PRJ-043/STAR/2015	3	46	3,671,350,000	3,045,025,000
57	UNAIR	PRJ-045/STAR/2015	5	25	3,576,500,000	1,374,500,000
58	UNDIP	PRJ-048/STAR/2015	4	16	3,837,400,000	820,000,000
59	UNS	PRJ-050/STAR/2015	3	37	3,159,100,000	2,559,000,000
60	UNS	PRJ-051/STAR/2015	4	24	3,541,400,000	1,324,800,000
61	UNSRAT	PRJ-052/STAR/2015	3	63	2,627,450,000	1,030,000,000
62	UNSYIAH	PRJ-053/STAR/2016	5	30	1,895,003,000	955,000,000
63	UNUD	PRJ-054/STAR/2015	5	22	2,499,120,000	1,394,000,000
64	UNMAKSI	PRJ-056/STAR/2015	4	57	4,472,925,000	2,051,065,000
65	UKSI	PRJ-057/STAR/2015	2	6	561,445,205	278,300,000
66	UNSRI	PRJ-058/STAR/2015	3	14	1,744,502,000	657,000,000
67	UNJA	PRJ-059/STAR/2015	1	50	4,245,601,200	2,125,375,606
68	UDAYANA	PRJ-060/STAR/2015	5	17	1,645,406,200	797,800,000
69	UNPAS	PRJ-061/STAR/2015	2	20	1,943,200,200	866,000,000
70	UGM	PRJ-062/STAR/2015	5	50	6,503,800,000	3,524,400,000
71	UNJA	PRJ-063/STAR/2015	2	57	5,183,500,000	2,426,090,000
72	UNSOED	PRJ-064/STAR/2015	[illegible]	14	1,193,500,000	678,400,000
73	UNSOED	PRJ-065/STAR/2015	3	65	5,157,295,000	2,565,617,500
74	UNILA	PRJ-066/STAR/2015	3	16	1,863,120,000	694,150,000
75	UNTAN	PRJ-067/STAR/2015	1	31	2,019,240,000	1,310,490,000
76	UNEJ	PRJ-068/STAR/2015	2	13	1,050,910,000	565,505,000
77	UNDIP	PRJ-069/STAR/2015	3	44	4,120,540,000	1,470,205,305
78	UNTAD	PRJ-070/STAR/2015	3	31	4,051,950,000	2,026,100,000
79	UNHAS	PRJ-071/STAR/2015	2	38	2,457,353,797	1,843,060,098
80	UNHAS	PRJ-074/STAR/2015	3	27	2,621,700,000	1,363,500,000
81	IPB	PRJ-077/STAR/2015	3	53	3,007,025,000	1,015,000,000
82	USU	PRJ-079/STAR/2015	4	43	3,257,250,000	1,726,000,000
83	STAN	PRJ-080/STAR/2015	3	30	2,717,300,000	1,329,500,000
84	UNPATTI	PRJ-082/STAR/2015	3	37	2,346,000,000	1,210,500,000
85	UIN	PRJ-083/STAR/2015	3	25	1,855,900,000	1,475,500,000
86	UNJAM	PRJ-090/STAR/2015	3	27	2,220,985,000	1,135,101,053
87	UNMAKSI	PRJ-091/STAR/2015	5	26	2,973,075,000	1,981,637,505
88	UNRAT	PRJ-097/STAR/2015	5	0	924,000,000	515,503,000
89	UNS	PRJ-002/STAR/2016	4	25	2,283,520,000	1,124,290,207
90	UNAND	PRJ-003/STAR/2016	4	35	2,327,520,000	1,191,510,000
91	UNPAD	PRJ-004/STAR/2016	4	25	2,014,230,000	960,230,000
92	UNTAN	PRJ-005/STAR/2016	3	24	1,611,400,000	956,000,000
93	UGM	PRJ-006/STAR/2015	6	13	1,369,250,000	544,450,000
94	UNAND	PRJ-007/STAR/2016	6	30	2,051,005,000	986,000,000
95	UNIB	PRJ-009/STAR/2016	4	39	2,001,250,000	1,505,275,000
96	UNSOED	PRJ-009/STAR/2016	4	50	3,242,702,000	1,790,701,740
97	UTM	PRJ-012/STAR/2016	2	[illegible]	1,552,375,000	772,750,000
98	USU	PRJ-013/STAR/2016	5	16	1,414,000,000	561,800,000
99	UNHAS	PRJ-014/STAR/2016	5	36	3,322,016,000	1,734,800,000
100	MH UNPAD	PRJ-020/STAR/2016	1	32	2,154,500,000	1,184,500,000
	Total Payment to Universities in FY 2016			6,023		270,357,[illegible],874

In fiscal year 2016 there is loan refund of STAR scholarships from several universities, with total amount of Rp237.135.000,00. The refund caused by the students was completed before contract period is ended or the students was not completed on time so that exceed the contract period. In detail the refund of scholarship STAR 2016 is shown in the following table:

In Rp

No.	SP2D		Refund	Description
	No.	Date		
1	161331303002038	03-03-2016	4,300,000	Refund of graduation fees from UNS S1 Batch 3
2	[illegible]	03-03-2016	7,500,000	Refund of graduation fees from UNSYIAH S2 Batch 2
3	161331303901090	[illegible]-2016	112,000,000	Refund of living allowance from UNPAD
4	[illegible]	19-05-2016	9,275,000	Refund of graduation fees from UI S2
5	[illegible]	17-05-2016	1,100,000	Refund of graduation fees from UNHALU Batch 3
6	[illegible]	26-05-2016	1,500,000	Refund of graduation fees from UNAIR S2 Batch 3
7	[illegible]	10-05-2016	1,500,000	Refund of graduation fees from UNAIR
8	[illegible]	31-05-2016	25,550,000	Refund of graduation fees from UNHAS Batch 1
9	[illegible]	23-05-2016	55,500,000	Refund of graduation fees from UNAND S2
10	[illegible]	25-05-2016	15,750,000	Refund of graduation fees from UNDIP
11	[illegible]	05-04-2016	3,000,000	Refund of graduation fees from UNAND
	Total Refund		237,135,000	

b. Non Degree Program

STAR project will finance specialized courses, training, and certifications for an estimated 9,800 government internal auditors and finance officers of public institutions in central and regional governments, across provinces, districts, and cities. Certification will be given to achieve minimum professional standard or to increase level of competency standard. Stated in the PAM, type of certification will include: a) mandatory certification, e.g. JFA certification, b) internal auditing and fraud combat, e.g. Certified Internal Auditor (CIA), Certified Fraud Examiner (CFE), Certied Information Systems Auditor (CISA), Certified Forensic Accounting Professional (CFAP), c) accounting, e.g. Certified Public Accountant (CPA), Profesional Finance Accountant (PFA). In fiscal year 2016 training and certification programs are expected to be awarded to 2,850 state auditor or financial management staff. A total of 1,880 of them carried out by Pusdiklatwas through in-country training program such as: (a) training and certification JFA; (b) training and certification of non JFA; and (c) training on technical substance . While training for another 120 person conducted by PMU by sending participants to attend (a) overseas training/ benchmarks and (b) training of trainers for participants designed as a facilitator or instructor. Overall, the summary of the number and types of training and certification of nondegree programs implemented in 2016 is presented in table below:

No.	Activities	Target	Implementation	Percentage
1	JFA Training and	300	744	248%
2	Non- JFA Certification	150	231	154%
3	Substance Technical	2,200	2,449	107%
4	Overseas Training	80	200	250%
5	Training Of Trainers	40	184	460%
	Total	2,850	3,808	133%

Up to 31 December 2016 the achievement of output training and certication program is 3,088 or 133 % of total target as much as 2,850 participants.

PIU of Pusdiklatwas implements non degree programs for training and certification in the country through the certification of the JFA, domestic Non JFA, the technical substance training programs, and the development of e-learning. A summary of the number and type of non degree certification program has been conducted by Pusdiklatwas for the year 2016 as seen in the following table below:

in Rp.

No.	Training / Certification Program	Target		Implementation		Achiev %
		Person	Budget amount	Person	Disbursement	
1	certification of	300	27,482,487,000	744	13,657,837,232	248%
2	certification of	150	5,252,500,000	231	4,350,478,780	154%
3	technical	2280	21,917,200,000	2449	13,715,361,331	107%
	TOTAL	2730	54,652,007,000	3424	31,723,677,343	125%

In addition to training and certification, category 06 is also allocated for overseas training and training of trainers. The implementation of overseas training program shall be in line with the Roadmap Overseas Training/ Benchmarking which describes the needs of the stakeholders and plan until 2017. Overseas Training programs of 2013-2017 focus on specific topics as stipulated in the Presidential

Decree Number 9 of 2014, which include: monitoring of state development process; fiscal capacity building; asset security (of central government and local government); and improvement in governance process, especially in the improvement of transparency and accountability of state financial management. The target of overseas training by the end of STAR program is having 400 participants. Total cumulative has been achieve by 2016 is 320 participants or 80% of the target. Details of Overseas Training participants are presented in Table below;

No	Year	Number of Activities	Total (person)
1	2013	1	12
2	2014	3	50
3	2015	4	58
4	2016	12	200
	Total	20	320

Since 2015, STAR provides reward for the best graduate from every batch of STAR scholarship program with International short course awards. Considering the need to improve the integrity and capacity, STAR BPKP coorurated with the Accounting Research Institute (ARI) Malaysia to conduct international short course with the topic related to Corporate Governance and Integrity of Public Sector for the best graduate from batch 1 of STAR's degree program . The objective of the international short courses for graduates of STAR BPKP scholarship program are : (i) To provide the participants with international courses experience that will enhance their knowledge in public accounting and auditingfrom an international standard perspective (ii). With International courses experience will improved their understanding on topics that inline with their roles as financial management. The course provides essential knowledge and skill-building opportunities for public financial officer and government internal auditors. In fiscal year 2016 STAR 3 activities of international short course programs were held, ie; two activities designed for the best graduates from batch 2 and batch 3 and one activity International Short Course for Lectures Degree Program.

The number of overseas trainings conducted in 2016 was 12 activities involving 200 participants . The implementation of overseas training in 2016 is presented in table below:

In Rp.

No	Training	Location	Implementation	Participants	Total Amount
1	Asset Tracing and Loss Recovery	New South Wales Australia	21 - 29 May 2016	15	1,062,041,945
2	Leadership and Management: Positive Leadership	Singapore	05 - 10 June 2016	30	1,785,194,053
3	Benchmarking QAS	Australia	25 - 08 June 2016	5	405,813,905
4	Building [illegible] to Assess [illegible] Internal Control [illegible] Agencies' Goals	Gold Coast, Australia	31 - 08 October 16	15	1,374,410,574
5	Breaking Silos : Collaboration and Innovation in Government Agencies	Hongkong	23 - 29 October 16	20	1,083,193,003
6	International Short Course for Post Graduate Batch I	Kuala Lumpur	09 - 15 October 16	25	742,571,570
7	International Short Course for Executive Degree Programme	Kuala Lumpur	25 - 29 October 16	20	540,175,702
8	Capacity Building for Development Internal Auditor's Human Resources to improve Internal Audit Capability	Paris	05 - 13 November 16	12	1,035,476,045
9	Implementation of [illegible] for Development Programs and Collaborative Public Management	Tokyo	20 - 26 November 16	15	893,761,453
10	Big Data Science: Professional Workshop for SIMA Development	Paris	20 - 26 November 2016	18	1,461,526,562
11	International Short Course for Post Graduate of STAR BPKP'S Degree Programme	Kuala Lumpur	12 - 18 December 16	20	645,767,214
12	IBM Business Process Maintenance [illegible]	Singapore	4 - 10 December 16	15	1,221,141,512
	TOTAL			200	13,398,091,737

Training of Trainer is training for prospective facilitators or instructors of STAR Project was scheduled to be conducted partly through Overseas Training and domestic trainings. The budget allocation of Training of Trainers as stated in the annual work plan STAR 2016 amounted Rp3,989,300,000.00, while the realization is Rp299,774,263.00 or 7.51% of its budget. The activities conducted in 2016 only domestic TOT by foreign facilitators, such as the workshop on Continuous Auditing and Continuous Monitoring (CACM) and Seminar and Wokshop on "Improving Control Effectiveness and risk management in Government Thorought Continuous Monitoring held in Jakarta.The output target was 40 participants but the number of participants attending the program was 184 participants, 144 higher than the target. Training of Trainer STAR will encourages the implementation of accrual-based accounting to be used in the state/local financial management and the effectiveness of control through audit and continuous monitoring. Total cumulative participants of training by foreign facilitators from fiscal year 2013 to 2016 is 429 participants, 224% of the TOT target that has been determined is 200 participants.

Other than training activities, to support STAR degree program also organized a National Seminar and Establishment of Alumni STAR was conducted in Solo on 19 to 20 October 2016 also at the same establishment of Alumni STAR. The purpose of these activities include a forum for communication between the BPKP and all the alumni STAR to create a clean and accountable government in every local government and ministries / agencies, delivery accountability issues and provide feedback or an alternative solution by alumni members and facilitate dialogue innovative ideas in the field of public sector accountability of the alumni STAR

7). Project Management - Category 07 : Rp6,942,033,838,00

The amount above represents total cumulative expenditure from budget allocation (DIPA) 2013 to 2016 which were funded by ADB loan 2927-INO for financing the project management activities (category 7) up to December 31,2016. The details of cumulative expenditure of category 07 is presented in following table:

in Rp

Description	Up to December 31, 2015	Fiscal Year 2016	Up to December 31, 2016
Loan ADB 2927-INO			
-Special Account	5,057,294,402	1,884,739,436	6,942,033,838
-Direct Payment	0	0	0
Government of Indonesia	0	0	0
TOTAL	**5,057,294,402**	**1,884,739,436**	**6,942,033,838**

Loan refund on the implementation of category 07 activities at PIU Pusbin up to 31 December 2016, as shown in the following table:

in Rp

No.	PIU	Loan Expenditure 2016		
		Total SP2D amount	Refund	Net Amount
1	PUSBIN JFA	1,938,298,508	53,559,072	1,884,739,436
2	PUSINFOWAS	0	0	0
3	PUSDIKLATWAS	0	0	0
	TOTAL	1,938,298,508	53,559,072	1,884,739,436

After deducted by loan refund of category 07 , the total disbursement for fiscal year 2016 amounted to Rp. 1,884,739,436 or 28.82% of the budget allocation. The detail of allocation and actual expenditures of category 07 is presented in the following table:

in Rp.

NO	PIU	Allocation	Disbursement	% Achievement
1	PUSBIN JFA	6,540,272,000	1,884,739,436	28.82%
2	PUSBINPOWAS	0	0	0
3	PUSDIKLATWAS	0	0	0
	TOTAL	6,540,272,000	1,884,739,436	28.82%

Category 07; Project management and administration is loan budget allocation used to finance the implementation of project management support activities such as Selection of Master Degree Participants (Interview), contract management, Project Review Mission Assistances, office supplies, annual workshop and brosur, etc. As previous year, in fiscal year 2016 only PMU Pusbin JFA has budget allocation for category 07 ; Project management and administration. The disbursement mechanism it's slightly different with the other categories, disbursement budget of category 7 almost entirely using self manage mechanism, it is requires precision, discipline and control from project management for the implementation of activities so that the implementation in accordance with the annual work plan and budget plan has been approved ADB. Besides some of the activities to support the implementation of a degree program, in fiscal year 2016 there were also some activities of category 07 such as; re-entry program, development support Center of Excellence (COE), and national seminars as well as the establishment of the alumni STAR. The details activities of category 07 in fiscal year 2016 are as follow:

- Degree Program Management/re-entry program, is a monitoring activity conducted at the universities that support STAR program and at the local government institutions of the STAR graduates. This activity aims at identifying and mitigating risks to prevent the degree program participants from failing to complete their studies within the scheduled study period and to ensure that the participants of STAR degree program are posted at their respective institution

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based on their competence as APIP and PKN. In this program, STAR has an intensive coordination with the BPKP local office and local civil service institution to monitor the placement of STAR graduate to ensure that it is in accordance with the graduate's competence in government accounting and local government financial management.

- Annual Workshop STAR, is a communication forum attended by the management of STAR scholarship program from universities in cooperation with local governments, representatives of BPKP, as well as ministries and agencies. In its implementation, this event was also attended by representatives of ADB as lender, representatives from the Ministry of Finance, Bappenas and the Ministry of Interior as the STAR project steering. In fiscal year 2016 Annual Workshop was held in two regions, namely: west region annual workshop held on 2 to 4 November 2016 in Medan and east region annual workshop held on 14-16 November 2016 in Bali. The disbursement of annual workshop activities in 2016 is amounted Rp1,472,066,372.00 or by 61.34% of its budget allocation amounting Rp2,314,107,000.00
- Joining ADB Review Mission, in every semester ADB conducted Project Review Mission to review the STAR Project implementation and its related issues. The Mission visited BPKP representative Offices, local government and universities accompanied by Project management Unit, PIU, representatives from Bappenas and the Ministry of Finance.

  In fiscal year 2016 the ADB review mission conducted two times ie:
  - Semester 1 conducted in the period of May to June 2016 (Intermittent), carry out field visits to 4 locations: Central Java (UNDIP and the City Government of Semarang), South Sulawesi Province (UNHAS and Inspectorate Province of South Sulawesi), Bali Province (UNUD and the Government of Tabanan regency) and Pusdiklatwas BPKP in Ciawi.
  - Semester 2 conducted in the period of November to December 2016 (intermitten) carry out field visits to four locations: Lampung (UNILA and

the City Government of Lampung), Maluku (UNPATI and the Provincial Government of Maluku), Bengkulu (University of Bengkulu and the City of Bengkulu) and Pusdiklatwas BPKP in Ciawi.

The disbursement of these activies is amounted Rp204,056,300.00 or 40.65% of its budget allocation for Rp501,931,000.00.

Project management activities in fiscal year 2016 can be seen in the following table:

in Rp.

No.	Activities	Budget Allocation	Disbursment	% Achievement
1	**Degree Program Management**	**315,288,000**	**207,685,336**	**65.87%**
2	COE Program Management	400,000,000	-	0.00%
3	**Review Mission**	**501,931,000**	**204,056,300**	**40.65%**
4	Annual Workshop STAR	2,314,107,000	1,419,407,300	61.34%
5	**Project financial and disbursement management**	**323,418,000**	**53,590,500**	**16.57%**
6	Project mid term survey	2,685,528,000	-	0.00%
	Total	**6,540,272,000**	**1,884,739,436**	**28.82%**

8). Other Expenditures : **Rp7,756,508,587.00**

The amount above represent total cumulative expenditure from budget allocation in the DIPA 2013 to 2016 funded by *Rupiah Murni*/Government of Indonesia (GOI) up to December 31,2016 for financing all project operational cost other than those funded by loan. The details of cumulative expenditure of *Rupiah Murni*/Government of Indonesia is presented in following table :

in Rp.

Description	Up to December 31, 2015	Fiscal Year 2016	Up to December 31,2016
Loan ADB 2927-INO			
-Special Account	0	0	0
-Direct Payment	0	0	0
Government of Indonesia	5,832,784,626	1,923,723,961	7,756,508,587
TOTAL	5,832,784,626	1,923,723,961	7,756,508,587

Loan refund of Rupiah Murni/ GOI allocation up to 31 December 2016, as follow:

in Rp.

No.	PIU	GOI Expenditure 2016		
		Total SP2D amount	Refund	Net Amount
1	PUSBIN JFA	1,927,094,161	3,370,200	1,923,723,961
2	PUSINFOWAS	0	0	0
3	PUSDIKLATWAS	0	0	0
	TOTAL	1,927,094,161	3,370,200	1,923,723,961

Total disbursement of *Rupiah Murni*/Government of Indonesia (GOI) in fiscal year 2016 amounted to Rp.1,923,723,961 or 93.14 % of the GOI allocation The detail of allocation and actual expenditures of *Rupiah Murni*/Government of Indonesia (GOI) is presented in the following table

in Rp.

NO	PIU	Allocation	Disbursement	% Achievement
1	PUSBIN JFA	2,065,382,000	1,923,723,961	93.14%
2	PUSINFOWAS	0	0	0
3	PUSDIKLATWAS	0	0	0
	TOTAL	2,065,382,000	1,923,723,961	93.14%

As stated in the Project Administration Manual (PAM); the remainder of the project costs (5% or $2.78 million equivalent) will be financed from the budgetary resources of the executing agency (EA). The EA will cover financing charges from its own financial resources. All applicable taxes and duties will be financed from government contributions. EA shall ensure that during each year of the project implementation, adequate budgetary allocation shall be provided in a timely manner. Including funding in connection with the establishment of the various activities, including staff salaries and related payments, maintenance of equipment and project facilities, communications, transportation, supplies and materials, and other operating expenses during project implementation and for annual operations and maintenance expenditure required after project completion.

C. Explanation of Loan Imprest Account No. 601.31141198

The beginning balance of STAR Project's Imprest Account No. 601.31141198 in fiscal year 2016 was USD 5,754,792. The Imprest Account activities in FY 2016 are as follow:

1. In fiscal year 2016, total withdrawal application (WA) have been proceed for replenishment to ADB amounted to USD 18,723,061.86 and total amount replenished by ADB is USD 18,003,802.76. The details of replenishment during Fiscal Year 2016 is presented in the following table:

in USD

No.	Withdrawal Application STAR Project for Replenishment			Replenished by ADB		
	WA No.	Date	Amount	WA No.	Date	Amount paid to S.A
1				WA No.56 DJPB (SOE)	15-01-2016	218.728,57
2				WA No.57 DJPB (SOE)	07-01-2016	436.954,00
3				WA No.58 DJPB (SOE)	15-01-2016	747.106,21
4	WA No.59 DJPB (SS)	15-01-2016	787,933,30	WA No.59 DJPB (SS)	03-02-2016	787.933,30
5	WA No.60 DJPB (SOE)	19-01-2016	911.101,66	WA No.60 DJPB (SOE)	03-02-2016	911.101,66
6	WA No.61 DJPB (SOE)	26-01-2016	650.477,04	WA No.61 DJPB (SOE)	12-02-2016	650.477,04
7	WA No.62 DJPB (SOE)	16-02-2016	186.324,40	WA No.62 DJPB (SOE)	07-03-2016	186.324,40
8	WA No.63 DJPB (SOE)	29-03-2016	752.664,94	WA No.63 DJPB (SOE)	12-04-2016	752.664,94
9	WA No.64 DJPB (SOE)	15-04-2016	400.171,29	WA No.64 DJPB (SOE)	28-04-2016	400.171,29
10	WA No.65 DJPB (SOE)	22-04-2016	281.624,24	WA No.65 DJPB (SOE)	19-05-2016	990.624,24
11	WA No.66 DJPB (SS)	09-05-2016	102.992,56	WA No.66 DJPB (SS)	23-05-2016	102.992,56
12	WA No.67 DJPB (SOE)	16-05-2016	385.035,39	WA No.67 DJPB (SOE)	09-06-2016	385.035,39
13	WA No.68 DJPB (SS)	24-05-2016	101.909,35	WA No.68 DJPB (SS)	03-06-2016	101.909,35
14	WA No.69 DJPB (SOE)	07-06-2016	1.195.572,53	WA No.69 DJPB (SOE)	28-06-2016	1.191.577,53
15	WA No.70 DJPB (SS)	21-06-2016	121.496,95	WA No.70 DJPB (SS)	11-07-2016	121.496,95
16	WA No.72 DJPB (SOE)	19-07-2016	1.093.552,92	WA No.72 DJPB (SOE)	04-08-2016	1.093.552,92
17	WA No.73 DJPB (SOE)	28-07-2016	543.243,32	WA No.73 DJPB (SOE)	19-08-2016	523.201,13
18	WA No.74 DJPB (SOE)	08-08-2016	318.881,67	WA No.74 DJPB (SOE)	05-09-2016	368.356,31
19	WA No.75 DJPB (SOE)	23-08-2016	347.460,43	WA No.75 DJPB (SOE)	05-09-2016	347.460,43
20	WA No.76 DJPB (SS)	24-08-2016	110.222,24	WA No.76 DJPB (SS)	07-09-2016	110.222,24
21	WA No.77 DJPB (SOE)	13-09-2016	677.750,59	WA No.77 DJPB (SOE)	10-10-2016	677.750,59
22	WA No.78 DJPB (SOE)	20-09-2016	426.846,16	WA No.78 DJPB (SOE)	10-10-2016	426.846,16
23	WA No.79 DJPB (SS)	29-09-2016	378.374,35	WA No.79 DJPB (SS)	12-10-2016	378.374,35
24	WA No.80 DJPB (SOE)	10-10-2016	1.020.145,70	WA No.80 DJPB (SOE)	27-10-2016	1.020.145,70
25	WA No.81 DJPB (SS)	17-10-2016	260.039,85	WA No.81 DJPB (SS)	01-11-2016	260.039,85
26	WA No.82 DJPB (SOE)	24-10-2016	585.974,12	WA No.82 DJPB (SOE)	11-11-2016	586.274,55
27	WA No.83 DJPB	26-10-2016	2.300.000,00	WA No.83 DJPB (SOE)	07-11-2016	2.300.000,00
28	WA No.84 DJPB (SOE)	07-11-2016	798.028,22	WA No.84 DJPB (SOE)	28-11-2016	798.028,22
29	WA No.85 DJPB (SOE)	17-11-2016	674.944,56	WA No.85 DJPB (SOE)	05-12-2016	674.944,56
30	WA No.86 DJPB (SOE)	30-11-2016	541.683,39	WA No.86 DJPB (SOE)	15-12-2016	541.683,39
31	WA No.87 DJPB (SOE)	07-12-2016	593.377,72	WA No.87 DJPB (SOE)	20-12-2016	593.377,72
32	WA No.88 DJPB (SOE)	14-12-2016	295.136,95	WA No.88 DJPB (SOE)	30-12-2016	295.136,95
33	WA No.89 DJPB (SS)	20-12-2016	194.117,74			
34	WA No.90 DJPB (SOE)	24-12-2016	383.137,47			
	Total WA have been proceed for replenishment in 2016		18,083,802,76	Total amount replenished by ADB		18.723.061,86

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2. The total Loan refund to Imprest Account No. 601.31141198 in FY 2016 amounted to USD163,494.10 The details of loan refund of STAR Imprest Account is presented in the following table:

in USD

No	BI Statement				Remarks
	Date	Item No.	FY-Page	Debit Amount	
1	15-01-2016	13	18-2	3,046.51	Refund of loan expenditures in fiscal year 2014
2	29-01-2016	1	18-1	4,245.65	Refund of loan expenditures in fiscal year 2014
3	06-02-2016	5	18-1	34,248.52	Refund of loan expenditures in fiscal year 2014 and 2015
4	23-05-2016	9	2	95,375.67	Refund of loan expenditures in fiscal year 2014
5	07-06-2016	6	2	25,000.73	Refund of loan expenditures in fiscal year 2014
6	15-07-2016	26	5	697.97	Refund of loan expenditures in fiscal year 2014
	TOTAL			163,494.10	

3. Total Loan amount withdrawn from STAR Imprest account in fiscal year 2016, amounted to USD 14,898,096.36 the details is presented in following table :

in USD

No	Months	Fiscal Year	Amount	BI statement ending balance of month
	Ending balance December	2015		32,503.68
1.	January	2016	509,061.84	913,091.85
2.	February	2016	494,096.00	2,011,051.45
3.	March	2016	1,059,460.34	1,328,715.51
4.	April	2016	1,401,842.95	1,679,708.79
5.	May	2016	1,791,879.10	1,867,031.00
6.	June	2016	1,164,014.83	1,607,334.07
7.	July	2016	518,943.24	1,210,565.79
8.	August	2016	1,566,507.58	1,260,812.24
9.	September	2016	1,445,368.73	435,490.09
10.	October	2016	1,856,799.10	1,001,010.39
11.	November	2016	1,613,210.07	3,411,950.94
12.	December	2016	1,475,130.28	4,020,963.28
Total Expenditures in FY 2016			14,898,096.36	

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4. Total amounts previously claimed for replenishment but not yet credited at year end (December 31, 2016) amounted to USD 1,382,358.84. The details is presented in the following table:

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in USD

No.	Withdrawal Application of STAR Project		
	WA No.	Date	Amount
1	WA No.89 DIPB (Summary SheetS)	20-12-2016	184,117.13
2	WA No.90 DIPB (Statement of Expenditures)	24-12-2016	383,137.47
	TOTAL		567,254.60

5. Up to 31 December 2015, total expenditures have been withdrawn from the Imprest Account but not submitted to ADB for replenishment amounted to USD1,166,574.00. The details is presented in following table:

No.	BI Statement				SP2D			Remarks
	Item	Date	FY Page	Debit Amount USD	No.	Date	Debit Amount Rp	
1	30	23-11-2016	7	2,645.76	160231303101914	23-11-2016	35,700,000	processed in WA 92
2	5	30-11-2016	2	21,796.08	160231302011892	25-11-2016	295,000,000	processed in WA 92
3	15	30-11-2016	4	8,953.57	160231301015838	25-11-2016	121,500,000	processed in WA 92
4	2	07-12-2016	1	6,787.39	160231302011914	02-12-2016	93,000,000	processed in WA 92
5	3	07-12-2016	1	279.50	160231301072105	02-12-2016	3,780,000	processed in WA 92
6	4	07-12-2016	1	628.51	160231301072114	02-12-2016	8,500,000	processed in WA 92
7	6	07-12-2016	2	5,678.79	160231302011906	02-12-2016	78,000,000	processed in WA 92
8	7	07-12-2016	2	820.32	160231301072110	02-12-2016	11,094,000	processed in WA 92
9	8	07-12-2016	2	26,172.31	160231303705057	02-12-2016	353,945,000	processed in WA 92
10	19	07-12-2016	4	6,230.86	160231301080990	07-12-2016	84,295,000	processed in WA 92
11	20	07-12-2016	4	7,120.07	160231301080994	07-12-2016	96,002,000	processed in WA 92
12	23	07-12-2016	4	1,733.14	160231301080996	07-12-2016	23,503,000	processed in WA 92
13	24	07-12-2016	4	28,509.04	160231301080995	07-12-2016	381,003,000	processed in WA 92
14	1	15-12-2016	1	625.93	160231301072552	07-12-2016	8,525,993	processed in WA 92
15	2	15-12-2016	1	977.18	160231302012403	05-12-2016	13,007,000	processed in WA 92
16	3	15-12-2016	1	1,163.56	160231302012442	05-12-2016	15,487,000	processed in WA 92
17	4	15-12-2016	1	1,141.45	160231301072473	07-12-2016	15,186,200	processed in WA 92
18	5	15-12-2016	2	7,141.37	160231302012340	05-12-2016	99,003,000	processed in WA 92
19	6	15-12-2016	2	1,396.85	160231301072472	07-12-2016	18,583,700	processed in WA 92
20	7	15-12-2016	2	649.43	160231301072471	07-12-2016	8,663,000	processed in WA 92
21	8	15-12-2016	2	1,237.22	160231301021246	05-12-2016	16,461,000	processed in WA 92
22	9	15-12-2016	2	23,350.03	160401302040652	01-12-2016	311,419,406	processed in WA 92
23	10	15-12-2016	3	64,515.00	160401302010410	01-12-2016	860,436,575	processed in WA 92
24	11	15-12-2016	3	1,482.25	160231301021390	05-12-2016	19,769,313	processed in WA 92
25	12	15-12-2016	3	1,025.98	160231301021504	05-12-2016	13,663,436	processed in WA 92
26	13	15-12-2016	3	710.43	160231301076087	14-12-2016	9,435,000	processed in WA 92
27	14	15-12-2016	3	3,498.57	160231301076088	14-12-2016	46,081,000	processed in WA 92
28	15	15-12-2016	4	16,416.47	160231302013164	14-12-2016	217,962,000	processed in WA 92
29	16	15-12-2016	4	2,215.10	160231301076081	14-12-2016	29,562,000	processed in WA 92
30	17	15-12-2016	4	56,556.01	160231302015513	14-12-2016	751,402,000	processed in WA 92
31	18	15-12-2016	4	15,775.37	160231302016210	14-12-2016	209,803,000	processed in WA 92
32	19	15-12-2016	4	15,152.41	160231302013153	14-12-2016	201,202,000	processed in WA 92
33	20	15-12-2016	5	5,970.07	160231301076086	14-12-2016	79,805,416	processed in WA 92
34	21	15-12-2016	5	2,900.40	160231301021862	14-12-2016	38,595,775	processed in WA 92
35	22	15-12-2016	5	3,159.59	160231301076088	14-12-2016	44,031,120	processed in WA 92
36	23	15-12-2016	5	50,974.31	160231301075978	14-12-2016	675,000,000	processed in WA 92
37	24	15-12-2016	5	59,770.94	160231302013912	14-12-2016	741,600,000	processed in WA 92
38	25	15-12-2016	6	1,504.97	160231301075089	14-12-2016	20,035,000	processed in WA 92
39	26	15-12-2016	6	835.55	160231301075085	14-12-2016	11,120,000	processed in WA 92
40	27	15-12-2016	6	551.74	160231301075082	14-12-2016	7,311,233	processed in WA 92
41	28	15-12-2016	6	32,601.00	160231301005765	15-12-2016	432,120,100	processed in WA 92
42	29	15-12-2016	6	1,047.36	160231312013247	15-12-2016	14,200,000	processed in WA 92

A V

No.	BI Statement				SP2D			Remarks
	Item	Date	FY Page	Debit Amount USD	No.	Date	Debit Amount Rp.	
43	30	15-12-2016	7	1,102.69	160231301033704	15-12-2016	14,739,633	processed in WA 92
44	31	15-12-2016	7	412,507.82	161331302216266	15-12-2016	5,487,258,200	processed in WA 93
45	32	15-12-2016	7	53,030.05	161401303003437	15-12-2016	706,451,700	processed in WA 93
46	1	23-12-2016	1	10,011.56	161331301078977	16-12-2016	134,415,167	processed in WA 93
47	2	23-12-2016	1	2,315.36	161331301076920	16-12-2016	31,096,000	processed in WA 93
48	3	23-12-2016	1	7,371.27	161331301076917	16-12-2016	98,965,619	processed in WA 93
49	4	23-12-2016	1	3,710.84	161331301076919	16-12-2016	49,821,850	processed in WA 93
50	5	23-12-2016	2	1,380.81	161331301076921	16-12-2016	18,539,400	processed in WA 93
51	6	23-12-2016	2	481.07	160231301022139	16-12-2016	6,459,100	processed in WA 93
52	7	23-12-2016	2	227.76	161331301077536	16-12-2016	3,057,900	processed in WA 93
53	8	23-12-2016	2	11,754.66	161331301078821	16-12-2016	157,810,000	processed in WA 93
54	9	23-12-2016	2	1,096.41	161331301076923	16-12-2016	14,383,000	processed in WA 93
55	10	23-12-2016	3	404.83	161331301076914	16-12-2016	6,507,320	processed in WA 93
56	11	23-12-2016	3	730.06	160231301022137	16-12-2016	9,801,040	processed in WA 93
57	12	23-12-2016	3	14,560.29	161331301076926	16-12-2016	195,486,462	processed in WA 93
58	13	23-12-2016	3	149.34	161331301077339	16-12-2016	2,005,000	processed in WA 93
59	14	23-12-2016	3	346.95	161331301077537	16-12-2016	4,658,700	processed in WA 93
60	15	23-12-2016	4	900.35	161331301076923	16-12-2016	12,093,600	processed in WA 93
61	16	23-12-2016	4	1,518.59	160231301022140	16-12-2016	20,391,200	processed in WA 93
62	17	23-12-2016	4	4,957.57	161331301076918	16-12-2016	65,215,000	processed in WA 93
63	18	23-12-2016	4	1,233.09	161331301077059	19-12-2016	16,500,000	processed in WA 93
64	19	23-12-2016	4	3,657.41	161331302017343	19-12-2016	48,713,100	processed in WA 93
65	20	23-12-2016	5	5,820.99	161331301077056	19-12-2016	77,890,712	processed in WA 93
66	21	23-12-2016	5	1,489.90	161331301077862	19-12-2016	19,936,400	processed in WA 93
67	22	23-12-2016	5	1,317.03	161331301077058	19-12-2016	17,623,200	processed in WA 93
68	23	23-12-2016	5	10,174.06	161331303031744	19-12-2016	343,156,202	processed in WA 93
69	24	23-12-2016	5	832.43	161331301077858	19-12-2016	11,138,693	processed in WA 93
70	25	23-12-2016	6	3,685.52	161331302017342	19-12-2016	49,128,900	processed in WA 93
71	26	23-12-2016	6	971.13	161331301078247	19-12-2016	12,994,720	processed in WA 93
72	27	23-12-2016	6	783.21	161331301077060	19-12-2016	10,480,058	processed in WA 93
73	28	23-12-2016	6	1,294.45	161331301077857	19-12-2016	17,321,000	processed in WA 93
74	29	23-12-2016	6	1,270.56	161331301077871	19-12-2016	17,002,736	processed in WA 93
75	33	23-12-2016	7	44,290.20	161331303038027	20-12-2016	590,200,000	processed in WA 93
76	34	23-12-2016	7	2,220.68	161331302017872	19-12-2016	30,200,000	processed in WA 93
77	35	23-12-2016	8	25,505.62	161331303035491	19-12-2016	341,820,828	processed in WA 93
78	36	23-12-2016	8	17,214.05	161331303035466	21-12-2016	231,925,000	processed in WA 93
79	37	23-12-2016	8	13,311.57	161401303004563	22-12-2016	178,042,386	processed in WA 93
80	38	23-12-2016	8	5,010.51	161331302015037	22-12-2016	67,425,002	processed in WA 93

Note:

There are differences in the total Loan disbursement for fiscal year 2016 between Financial Report prepared by Finance Bureau BPKP with Consolidated Financial Statements STAR prepared by Consultant amounted to Rp.5.200.000 it is due to the a tax deduction in several activities implemented by PIU Pusdiklat with the following details:

in Rp.

No.	No. SP2D	No. SPM	SPM Amount	Tax	The amount shold be
1	160231301005531	00273	5,100,000	900,000	6,000,000
2	160231301005960	00291	1,700,000	300,000	2,000,000
3	160231301006567	00370	1,700,000	300,000	2,000,000
4	160231301006568	00371	3,400,000	600,000	4,000,000
5	160231301008775	00553	3,400,000	600,000	4,000,000
6	160231301008770	00554	2,550,000	450,000	3,000,000
7	160231301008832	00559	2,550,000	450,000	3,000,000
8	160231301009962	00700	1,900,000	100,000	2,000,000
9	160231301020116	01562	8,500,000	1,500,000	10,000,000
	TOTAL		30,800,000	5,200,000	36,000,000

APPENDIXES

APPENDIX 1 : ANNUAL PLAN AND ACTUAL PROJECT EXPENDITURES

APPENDIX 2 : ACTUAL CUMULATIVE PROJECT EXPENDITURES

APPENDIX 3 : SUMMARY USES OF FUNDS BY CATEGORIES

APPENDIX 4 : LIST OF EXPENDITURES STAR

APPENDIX 5 : LIST OF LOAN AND GOI REFUND

APPENDIX 6 : FINANCIAL STATEMENT OF SPECIAL ACCOUNT / FISSA

APPENDIX 1

ANNUAL PLAN AND ACTUAL PROJECT EXPENDITURES

STATE ACCOUNTABILITY REVITALIZATION PROJECT (STAR) ADB LOAN NO.2927- INO
CONSOLIDATED ANNUAL PLAN AND ACTUAL PROJECT EXPENDITURE AND FINANCING
For the Year Ended December 31,2016 (in Indonesia Rupiah)

Cat. No.	Project Component/Category	Notes	Plan for FY 2016 (DIPA)			Actual (Implementation) for FY 2016			Actual % of plan
			Loan ADB Rp	GOI Rp	Total Rp	Loan ADB Rp	GOI Rp	Total Rp	
RECEIPT									
	Government of Indonesia	3.a.1)	0	2.065.382.000	2.065.382.000	0	1.923.723.961	1.923.723.961	93,14
	Imprest Account	3.a.2)	259.347.072.000	0	259.347.072.000	190.842.359.961	0	190.842.359.961	73,59
	Total Receipts		259.347.072.000	2.065.382.000	261.412.454.000	190.842.359.961	1.923.723.961	192.766.083.922	73,74
EXPENDITURE		3b							
01	Research and Development	3.b.1)	24.076.675.000	0	24.071.675.000	1.349.596.225	0	1.349.596.225	5,59
02	Institutional Development and Strengthening	3.b.2)	4.413.270.000	0	4.413.270.000	2.711.512.850	0	2.711.512.850	61,44
03	Equipment, Vehicles, and Furniture	3.b.3)	4.666.218.000	0	4.666.218.000	2.750.397.622	0	2.750.397.622	58,94
04	Teaching and Learning Materials	3.b.4)	4.411.700.000	0	4.411.700.000	1.910.382.425	0	1.910.382.425	43,30
05	Consulting Services	3.b.5)	19.761.347.000	0	19.761.347.000	15.739.012.354	0	15.739.012.354	79,65
06	Training and Fellowships	3.b.6)	205.479.590.000	0	205.479.590.000	164.319.168.515	0	164.319.168.515	79,97
07	Project Management	3.b.7)	6.540.272.000	0	6.540.272.000	2.062.274.970	0	2.062.274.970	31,53
	Other Expenditures (non - portion)	3.b.8)	0	2.065.382.000	2.065.382.000	0	1.923.723.961	1.923.723.961	93,14
	Total Expenditures		259.347.072.000	2.065.382.000	261.412.454.000	190.842.359.961	1.923.723.961	192.766.083.922	73,74

STATE ACCOUNTABILITY REVITALIZATION PROJECT (STAR) ADB LOAN NO.2927- INO
ANNUAL PLAN AND ACTUAL PROJECT EXPENDITURE AND FINANCING
For the Year Ended December 31,2016 (in Indonesia Rupiah)

PIU STAR : PUSAT PEMBINAAN JFA

Cat. No.	Project Component/Category	Plan for FY 2016 Loan ADB Rp	Plan for FY 2016 GOI Rp	Plan for FY 2016 Total Rp	Actual (Implementation) for FY 2016 Loan ADB Rp	Actual (Implementation) for FY 2016 GOI Rp	Actual (Implementation) for FY 2016 Total Rp	Actual % of plan
RECEIPT								
	Government of Indonesia	-	2.065.382.000	2.065.382.000	-	1.923.723.961	1.923.723.961	93,14
	Imprest Account	175.955.408.000	-	175.955.408.000	138.285.907.965	-	138.285.907.965	78,59
	Total Receipt	**175.955.408.000**	**2.065.382.000**	**178.020.790.000**	**138.285.907.965**	**1.923.723.961**	**140.209.631.926**	**78,76**
EXPENDITURE								
01	Research and Development	12.294.345.000	-	12.294.345.000	122.826.753	-	122.826.753	1,00
02	Institutional Development and Strengthening	4.413.270.000	-	4.413.270.000	2.711.512.850	-	2.711.512.850	61,44
03	Equipment, Vehicles, and Furniture	1.135.268.000	-	1.135.268.000	-	-	-	0,00
04	Teaching and Learning Materials	-	-	-	-	-	-	0,00
05	Consulting Services	5.844.850.000	-	5.844.850.000	4.210.478.354	-	4.210.478.354	72,04
06	Training and Fellowships	145.727.503.000	-	145.727.503.000	129.356.350.532	-	129.356.350.532	88,77
07	Project Management	6.540.272.000	-	6.540.272.000	1.834.739.436	-	1.834.739.436	28,02
	Other Expenditures (non - partion)	-	2.065.382.000	2.065.382.000	-	1.923.723.961	1.923.723.961	93,14
	Total Expenditures	**175.955.408.000**	**2.065.382.000**	**178.020.790.000**	**138.285.907.965**	**1.923.723.961**	**140.209.631.926**	**78,76**

STATE ACCOUNTABILITY REVITALIZATION PROJECT (STAR) ADB LOAN NO.2927- INO
ANNUAL PLAN AND ACTUAL PROJECT EXPENDITURE AND FINANCING
For the Year Ended December 31,2016 (in Indonesia Rupiah)

PIU STAR : PUSAT INFORMASI PENGAWASAN (SIMA) BPKP

Cat. No.	Project Component/Category	Plan for FY 2016			Actual (Implementation) for FY 2016			Actual % of plan
		Loan ADB Rp	GOI Rp	Total Rp	Loan ADB Rp	GOI Rp	Total Rp	
RECEIPT								
	Government of Indonesia	-	-	-	-	-	-	0,00
	Imprest Account	14.810.925.000	-	14.810.925.000	12.562.101.174	-	12.562.101.174	84,82
	Total Receipt	**14.810.925.000**	-	**14.810.925.000**	**12.562.101.174**	-	**12.562.101.174**	**84,82**
EXPENDITURE								
01	Research and Development	-		-	-	-	-	0,00
02	Institutional Development and Strengthening	-	-		-	-		0,00
03	Equipment, Vehicles, and Furniture	-	-		-	-	-	0,00
04	Teaching and Learning Materials	-	-		-	-		0,00
05	Consulting Services	9.710.925.000	-	9.710.925.000	9.145.430.000	-	9.145.430.000	94,18
06	Training and Fellowships	5.100.000.000	-	5.100.000.000	3.416.671.174	-	3.416.671.174	66,99
07	Project Management	-	-		-	-	-	0,00
	Other Expenditures (non - portion)	-	-	-	-	-	-	0,00
	Total Expenditures	**14.810.925.000**	-	**14.810.925.000**	**12.562.101.174**	-	**12.562.101.174**	**84,82**

STATE ACCOUNTABILITY REVITALIZATION PROJECT (STAR) ADB LOAN NO.2927- INO
ANNUAL PLAN AND ACTUAL PROJECT EXPENDITURE AND FINANCING
For the Year Ended December 31,2016 (in Indonesia Rupiah)

PIU STAR : PUSDIKLATWAS BPKP

Cat. No.	Project Component/Category	Plan for FY 2016			Actual (Implementation) for FY 2016			Actual % of plan
		Loan ADB Rp	GOI Rp	Total Rp	Loan ADB Rp	GOI Rp	Total Rp	
RECEIPT								
	Government of Indonesia	-	-	-	-	-	-	0,00
	Imprest Account	68.580.739.000		68.580.739.000	39.994.350.822		39.994.350.822	58,32
	Total Receipt	**68.580.739.000**	**-**	**68.580.739.000**	**39.994.350.822**	**-**	**39.994.350.822**	**58,32**
EXPENDITURE								
01	Research and Development	1.780.430.000	-	1.780.430.000	1.226.869.432	-	1.226.869.432	68,91
02	Institutional Development and Strengthening		-	-	-	-	-	0,00
03	Equipment, Vehicles, and Furniture	3.530.950.000	-	3.530.950.000	2.750.397.622	-	2.750.397.622	77,89
04	Teaching and Learning Materials	4.411.700.000	-	4.411.700.000	1.910.302.425	-	1.910.302.425	43,30
05	Consulting Services	4.205.572.000	-	4.205.572.000	2.383.104.000	-	2.383.104.000	56,67
06	Training and Fellowships	54.652.087.000	-	54.652.087.000	31.723.677.343	-	31.723.677.343	58,05
07	Project Management		-	-	-	-	-	0,00
	Other Expenditures (Reg - portion)		-			-		0,00
	Total Expenditures	**68.580.739.000**	**-**	**68.580.739.000**	**39.994.350.822**	**-**	**39.994.350.822**	**58,32**

APPENDIX 2

ACTUAL CUMULATIVE PROJECT EXPENDITURES

STATE ACCOUNTABILITY REVITALIZATION PROJECT (STAR) ADB LOAN NO.2927- INO
CONSOLIDATED ACTUAL CUMULATIVE PROJECT EXPENDITURE AND FINANCING
For the Year Ended December 31,2016 (in Indonesia Rupiah)

Cat. No.	Project Component / Category	Notes	Fiscal Year 2016				Cumulative			
			Budget (DIPA)		Actual		Budget (DIPA)		Actual	
			Imprest Account Rp	GOI Rp	Imprest Account Rp	GOI Rp	Imprest Account Rp	GOI Rp	Imprest Account Rp	GOI Rp
RECEIPT										
	Government of Indonesia	3a.0	0	2.065.382.000	0	1.923.723.961	0	8.545.381.000	0	7.756.508.587
	ADB Loan	3a.1	259.347.072.000	0	190.842.359.961	0	590.472.804.000	0	455.334.799.106	0
	Total Receipt		259.347.072.000	2.065.382.000	190.842.359.961	1.923.723.961	590.472.804.000	8.545.381.000	455.334.799.106	7.756.508.587
EXPENDITURE		3b								
01	Research and Development	3b.1	14.074.675.000	0	1.249.656.225	0	19.352.663.000	0	3.739.017.880	0
02	Institutional Development and Strengthening	3b.2	4.613.273.000	0	2.711.312.880	0	6.838.770.000	0	4.076.803.802	0
03	Equipment, Vehicles, and Furniture	3b.3	4.666.218.000	0	2.750.397.622	0	55.316.880.000	0	22.238.310.535	0
04	Teaching and Learning Materials	3b.4	4.411.790.000	0	1.910.302.425	0	5.256.461.000	0	4.550.714.251	0
05	Consulting Services	3b.5	15.761.347.000	0	15.739.012.354	0	58.177.373.000	0	23.938.966.191	0
06	Training and Fellowships	3b.6	206.476.750.000	0	165.995.699.049	0	458.871.410.000	0	389.350.274.457	0
07	Project Management	3b.7	6.340.272.000	0	1.084.789.036	0	16.089.729.000	0	6.543.053.838	0
	Others Expenditures (non - portion)	3b.8	0	2.065.382.000	0	1.923.723.961	0	8.545.381.000	0	7.756.508.587
	Total Expenditures		259.347.072.000	2.065.382.000	190.842.359.961	1.923.723.961	590.472.804.000	8.545.381.000	455.334.799.106	7.756.508.587

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STATE ACCOUNTABILITY REVITALIZATION PROJECT [STAR] ADB LOAN NO.2927- INO
ACTUAL CUMULATIVE PROJECT EXPENDITURE AND FINANCING
For the Year Ended December 31,2010 (In Indonesia Rupiah)

PIU STAR : PUSAT PEMBINAAN JFA

Cat. No.	Project Component/ Category	Fiscal Year 2010				Cumulative			
		Budget (DIPA)		Actual		Budget (DIPA)		Actual	
		Imprest Account	GOI	Imprest Account	GOI	Imprest Account	GOI	Imprest Account	GOI
		Rp	Rp	Rp	Rp	Rp	Rp	Rp	Rp
RECEIPT									
	Government of Indonesia	-	2.065.382.000	-	1.923.723.961		8.545.381.000	-	7.756.500.587
	ADB Loan	175.955.408.000	-	138.285.907.965	-	412.158.980.000	-	333.121.623.268	-
	Total Receipt	**175.955.408.000**	**2.065.382.000**	**138.285.907.965**	**1.923.723.961**	**412,158,980.000**	**8.545.381.000**	**333,121,623.268**	**7.756.500.587**
EXPENDITURE									
01	Research and Development	12.734.265.000	-	122.858.753	-	13.157.959.000	-	624.054.956	-
02	Institutional Development and Strength	6.413.276.000		2.711.312.950		6.808.270.000	-	4.578.873.852	
03	Equipment, Vehicles, and Furniture	1.135.268.000	-	-	-	3.909.934.000	-	727.890.933	-
04	Teaching and Learning Materials				-	620.150.000		49.719.800	
05	Consulting Services	5.846.850.000	-	5.210.478.354	-	19.432.680.000	-	8.556.071.549	-
06	Training and Fellowships	145.727.503.000	-	129.358.350.532	-	357.139.250.000	-	311.840.938.246	-
07	Project Management	6.540.272.000		1.880.729.736		16.068.729.000	-	6.932.032.886	-
	Others Expenditures (non - portion)	-	2.065.382.000	-	1.923.723.961	-	8.545.381.000	-	7.756.500.587
	Total Expenditures	175.955.408.000	2.065.382.000	138.285.907.965	1.923.723.961	412.158.980.000	8.545.381.000	333,121,623.268	7.756.500.587

STATE ACCOUNTABILITY REVITALIZATION PROJECT (STAR) ADB LOAN NO.2927- INO
CONSOLIDATED ACTUAL CUMULATIVE PROJECT EXPENDITURE AND FINANCING
For the Year Ended December 31,2016 (in Indonesia Rupiah)

PIU STAR : PUSAT INFORMASI PENGAWASAN (SIWA) BPKP

Cat. No.	Project Component/ Category	Fiscal Year 2016				Cumulative			
		Budget (DIPA)		Actual		Budget (DIPA)		Actual	
		Imprest Account Rp	GOI Rp	Imprest Account Rp	GOI Rp	Imprest Account Rp	GOI Rp	Imprest Account Rp	GOI Rp
RECEIPT									
	Government of Indonesia		-		-	-		-	-
	ADB Loan	14.810.925.000		12.562.101.174	0	40.859.775.000	-	27.592.548.394	
	Total Receipt	**14.810.925.000**	**0**	**12.562.101.174**	**0**	**40.859.775.000**	**0**	**27.592.548.394**	**0**
EXPENDITURE									
01	Research and Development		-	-			-	-	
02	Institutional Development and Strengthening	-	-	-			-		-
03	Equipment, Vehicles, and Furniture	-	-		-	18.676.000.000	-	12.569.180.000	-
04	Teaching and Learning Materials	-	-		-				
05	Consulting Services	9.710.925.000	-	9.1[illegible].[illegible].000	-	14.145.075.000		10.579.490.000	-
06	Training and Fellowships	5.100.000.000	-	3.4[illegible].671.174	-	7.038.700.000		4.443.878.394	-
07	Project Management	-	-		-			-	-
	Others Expenditures (non - portion)		-		-				
	Total Expenditures	**14.810.925.000**	**0**	**12.562.101.174**	**0**	**40.859.775.000**	**0**	**27.592.548.394**	**0**

STATE ACCOUNTABILITY REVITALIZATION PROJECT (STAR) ADB LOAN NO.2927-INO
CONSOLIDATED ACTUAL CUMULATIVE PROJECT EXPENDITURE AND FINANCING
For the Year Ended December 31, 2016 (In Indonesia Rupiah)

PIU STAR : PUSAT INFORMASI PENGAWASAN (SDHA) OPSE

Cat. No.	Project Component/ Category	Fiscal Year 2016				Cumulative			
		Budget (DIPA)		Actual		Budget (DIPA)		Actual	
		Imprest Account Rp	GOI Rp	Imprest Account Rp	GOI Rp	Imprest Account Rp	GOI Rp	Imprest Account Rp	GOI Rp
RECEIPT									
	Government of Indonesia	-	-	-	-		-	-	-
	ADB Loan	14.810.925.000	-	12.562.101.174	0	40.859.775.000		27.592.348.394	-
	Total Receipt	14.810.925.000	0	12.562.101.174	0	40.859.775.000	0	27.592.348.394	0
EXPENDITURE									
01	Research and Development	-	-	-	-		-	-	-
02	Institutional Development and Strengthening	-	-	-	-		-	-	-
03	Equipment, Vehicles and Furniture	-	-	-	-	18.676.000.000	-	12.569.180.000	-
04	Teaching and Learning Materials	-	-	-	-		-	-	-
05	Consulting Services	9.710.925.000	-	9.145.430.000	-	14.146.075.000	-	10.579.790.000	-
06	Training and Fellowships	5.100.000.000	-	3.416.671.174	-	8.036.700.000	-	4.443.378.394	-
07	Project Management	-	-	-	-		-	-	-
	Others Expenditures (non - portion)		-		-		-		
	Total Expenditures	14.810.925.000	0	12.562.101.174	0	40.859.775.000	0	27.592.348.394	0

APPENDIX 3

SUMMARY USES OF FUNDS BY CATEGORIES

WA

STATE ACCOUNTABILITY REVITALIZATION PROJECT (STAR) ADB LOAN NO.2927- INO
SUMMARY USES OF FUNDS BY CATEGORIES
For the year ended 31 December 2015 (in Indonesian Rupiah)

Cat. No.	PCU & PIU	Budget DIPA FY 2015			Actual			Actual % of plan
		ADB Loan Imprest Account Rp	GOI Rp	TOTAL Rp	ADB Loan Imprest Account Rp	GOI Rp	Total Rp	
RECEIPT								
	1 PUSBIN	175.955.400.000	2.065.382.000	178.020.790.000	138.285.907.365	1.923.723.961	140.209.631.326	78,76
	2 PUSINFO	14.810.925.000	0	14.810.925.000	12.562.101.774	0	12.562.101.774	84,82
	3 PUSDIKLAT	68.580.739.000	0	68.580.739.000	39.994.350.822	0	39.994.350.822	58,32
	TOTAL RECEIPT	259.347.072.000	2.065.382.000	261.412.454.000	190.842.359.961	1.923.723.961	192.766.083.922	73,74
EXPENDITURE								
01	Research & Development							
	1 PUSBIN	12.294.245.000		12.294.245.000	132.026.793		132.026.793	1,09
	2 PUSINFO	0		0	0		0	0,00
	3 PUSDIKLAT	1.780.430.000		1.780.430.000	1.226.869.432		1.226.869.432	68,91
	Subtotal Category 01	14.074.675.000		14.074.675.000	1.358.896.225		1.358.896.225	9,65
02	Institutional Development and Strengthening							
	1 PUSBIN	4.413.270.000		4.413.270.000	2.711.512.850		2.711.512.850	61,44
	2 PUSINFO	0			0		0	0,00
	3 PUSDIKLAT	0			0		0	0,00
	Subtotal Category 02	4.413.270.000		4.413.270.000	2.711.512.850		2.711.512.850	61,44
03	Equipment, Vehicles, and Furniture							
	1 PUSBIN	1.135.268.000		1.135.268.000	0		0	0,00
	2 PUSINFO	0		0			0	0,00
	3 PUSDIKLAT	3.530.950.000		3.530.950.000	2.750.397.622		2.750.397.622	77,89
	Subtotal Category 03	4.666.218.000		4.666.218.000	2.750.397.622		2.750.397.622	58,94
04	Teaching and Learning Materials							
	1 PUSBIN	0		0	0		0	0,00
	2 PUSINFO	0		0	0		0	0,00
	3 PUSDIKLAT	4.411.700.000		4.411.700.000	1.910.302.425		1.910.302.425	43,30
	Subtotal Category 04	4.411.700.000		4.411.700.000	1.910.302.425		1.910.302.425	43,30
05	Consulting Services							
	1 PUSBIN	5.844.850.000		5.844.850.000	4.210.470.354		4.210.470.354	72,04
	2 PUSINFO	9.710.925.000		9.710.925.000	9.145.430.000		9.145.430.000	94,18
	3 PUSDIKLAT	4.205.572.000		4.205.572.000	2.381.104.000		2.381.104.000	56,62
	Subtotal Category 05	19.761.347.000		19.761.347.000	15.737.004.354		15.737.004.354	79,63
06	Training and Fellowships							
	1 PUSBIN	146.727.503.000		146.727.503.000	130.236.350.332		130.236.350.332	88,77
	2 PUSINFO	5.100.000.000		5.100.000.000	3.415.621.774		3.415.621.774	66,97
	3 PUSDIKLAT	54.652.087.000		54.652.087.000	31.723.577.343		31.723.577.343	58,05
	Subtotal Category 06	206.479.590.000		206.479.590.000	164.455.659.449		164.455.659.449	80,65
07	Project Management							
	1 PUSBIN	6.540.272.000		6.540.272.000	1.834.739.436		1.834.739.436	28,05
	2 PUSINFO	0		0	0		0	
	3 PUSDIKLAT	0		0	0		0	
	Subtotal Category 07	6.540.272.000		6.540.272.000	1.834.739.436		1.834.739.436	28,05
	Pengeluaran Lainnya (non-portion)	0	2.065.382.000	2.065.382.000		1.923.723.961	1.923.723.961	93,14
	TOTAL EXPENDITURES	259.347.072.000	2.065.382.000	261.412.454.000	190.842.359.961	0	192.766.083.922	73,74

WA Financial Statement 2015

STATE ACCOUNTABILITY REVITALIZATION PROJECT (STAR) ADB LOAN NO.2927- INO
USES OF FUNDS BY CATEGORIES
For the year ended 31 December 2016 (in Indonesia Rupiah)

PMU : PUSAT PEMBINAAN JABATAN FUNGSIONAL AUDITOR

Cat. No	Project Component/Category	Fiscal Year 2016		Cummulative	
		Budget (DIPA)	Actual	Budget (DIPA)	Actual
		Imprest Account Rp	Imprest Account Rp	Imprest Account Rp	Imprest Account Rp
01	Research and Development	12.294.245.000	122.826.793	13.157.955.000	624.094.956
02	Institutional Development and Strengthening	4.413.270.000	2.711.512.850	5.806.270.000	4.570.073.932
03	Equipment, Vehicles, and Furniture	1.135.268.000	0	3.909.934.000	727.890.933
04	Teaching and Learning Materials	0	0	620.150.000	49.719.900
05	Consulting Services	5.844.850.000	4.210.478.354	24.433.680.000	8.558.071.543
06	Training and Fellowships	145.727.503.000	129.356.350.532	357.139.238.000	311.640.938.246
07	Project Management	6.540.272.000	1.884.739.436	16.089.729.000	6.942.033.838
TOTAL EXPENDITURES		**175.955.408.000**	**138.285.907.965**	**412.158.980.000**	**333.121.623.268**

STATE ACCOUNTABILITY REVITALIZATION PROJECT (STAR) ADB LOAN NO.2927- INO
USES OF FUNDS BY CATEGORIES

For the year ended 31 December 2016 (in Indonesia Rupiah)

PIU STAR : PUSAT INFORMASI PENGAWASAN (SIMA) BPKP

Cat. No	Project Component/Category	Fiscal Year 2016		Cummulative	
		Budget (DIPA)	Actual	Budget (DIPA)	Actual
		Imprest Account Rp	Imprest Account Rp	Imprest Account Rp	Imprest Account Rp
01	Research and Development	-	-	-	-
02	Institutional Development and Strengthening	-	-		-
03	Equipment, Vehicles, and Furniture	-	-	18.676.000.000	12.569.180.000
04	Teaching and Learning Materials				-
05	Consulting Services	9.710.925.000	9.145.430.000	14.145.075.000	10.579.490.000
06	Training and Fellowships	5.100.000.000	3.416.671.174	8.038.700.000	4.443.878.394
07	Project Management				
	TOTAL EXPENDITURES	14.810.925.000	12.562.101.174	40.859.775.000	27.592.548.394

STATE ACCOUNTABILITY REVITALIZATION PROJECT (STAR) ADB LOAN NO.2927- INO
USES OF FUNDS BY CATEGORIES

For the year ended 31 December 2016 (in Indonesia Rupiah)

PIU STAR : PUSDIKLATWAS BPKP

Cat. No	Project Component/Category	Fiscal Year 2016		Cummulative	
		Budget (DIPA)	Actual	Budget (DIPA)	Actual
		Imprest Account Rp	Imprest Account Rp	Imprest Account Rp	Imprest Account Rp
01	Research and Development	1.780.430.000	1.226.869.432	4.794.704.000	3.115.522.924
02	Institutional Development and Strengthening	-	-	-	-
03	Equipment, Vehicles, and Furniture	3.530.950.000	2.750.397.622	10.730.955.000	8.931.247.622
04	Teaching and Learning Materials	4.411.700.000	1.910.382.425	8.636.311.000	4.500.994.433
05	Consulting Services	4.205.572.000	2.383.104.000	9.598.618.000	4.797.404.648
06	Training and Fellowships	54.652.087.000	31.723.677.343	103.693.461.000	73.265.457.817
07	Project Management	-	-	-	-
	TOTAL EXPENDITURES	**68.580.739.000**	**39.994.350.822**	**137.454.049.000**	**94.610.627.444**

APPENDIX 4

LIST OF EXPENDITURES

WA

STAR PROJECT ADB LOAN NO. 2927 INO
LIST of EXPENDITURES WITHDRAWN FROM IMPREST ACCOUNT
for the year ended 31 December 2016

PIU STAIC : PUSAT PEMBINAAN IPA

Rp

No	No. Cat.	Description	SP2D No.		SP2D Date	SP2D Amount
1	01	Research and Development				
		[illegible] ST-152	1	[illegible]	23-11-2016	[illegible]
		[illegible] ST-165	2	[illegible]	28-11-2016	[illegible]
		[illegible] ST-236	3	[illegible]	15-12-2016	[illegible]
		[illegible] ST-233	4	[illegible]	15-12-2016	[illegible]
		Subtotal Category 01				[illegible]
2	02	Institutional Development and Strengthening				
		[illegible]	5	[illegible]	[illegible]	[illegible]
		[illegible]	6	[illegible]	[illegible]	[illegible]
		[illegible]	7	[illegible]	10-03-2016	[illegible]
		[illegible] ST-965 [illegible]	8	[illegible]	10-03-2016	[illegible]
		[illegible] ST-966 [illegible]	9	[illegible]	10-03-2016	[illegible]
		[illegible]	10	[illegible]	[illegible]	[illegible]
		[illegible]	11	[illegible]	[illegible]	[illegible]
		[illegible]	12	[illegible]	[illegible]	[illegible]
		[illegible]	13	[illegible]	[illegible]	[illegible]
		[illegible]	14	[illegible]	[illegible]	[illegible]
		[illegible]	15	[illegible]	[illegible]	[illegible]
		[illegible]	16	[illegible]	[illegible]	[illegible]
		[illegible]	17	[illegible]	[illegible]	[illegible]
		[illegible]	18	[illegible]	[illegible]	[illegible]
		[illegible]	19	[illegible]	[illegible]	[illegible]
		[illegible]	20	[illegible]	[illegible]	[illegible]
		[illegible]	21	[illegible]	[illegible]	[illegible]
		[illegible]	22	[illegible]	[illegible]	[illegible]
		[illegible]	23	[illegible]	[illegible]	[illegible]
		[illegible]	24	[illegible]	[illegible]	[illegible]
		[illegible]	25	[illegible]	[illegible]	[illegible]
		[illegible]	26	[illegible]	[illegible]	[illegible]
		[illegible]	27	[illegible]	[illegible]	[illegible]
		[illegible]	28	[illegible]	[illegible]	[illegible]
		[illegible]	29	[illegible]	[illegible]	[illegible]
		[illegible]	30	[illegible]	[illegible]	[illegible]
		[illegible]	31	[illegible]	[illegible]	[illegible]
		[illegible]	32	[illegible]	[illegible]	[illegible]
		[illegible]	33	[illegible]	[illegible]	[illegible]
		[illegible]	34	[illegible]	[illegible]	[illegible]
		[illegible]	35	[illegible]	[illegible]	[illegible]
		[illegible]	36	[illegible]	[illegible]	[illegible]
		[illegible]	37	[illegible]	[illegible]	[illegible]
		[illegible]	38	[illegible]	[illegible]	[illegible]
		[illegible]	39	[illegible]	[illegible]	[illegible]
		[illegible]	40	[illegible]	[illegible]	[illegible]
		[illegible]	41	[illegible]	[illegible]	[illegible]
		[illegible]	42	[illegible]	[illegible]	[illegible]
		[illegible]	43	[illegible]	[illegible]	[illegible]
		[illegible]	44	[illegible]	[illegible]	[illegible]
		[illegible]	45	[illegible]	[illegible]	[illegible]
		[illegible]	46	[illegible]	[illegible]	[illegible]
		[illegible]	47	[illegible]	[illegible]	[illegible]
		[illegible]	48	[illegible]	[illegible]	[illegible]
		[illegible]	49	[illegible]	[illegible]	[illegible]
		[illegible]	50	[illegible]	[illegible]	[illegible]
		[illegible]	51	[illegible]	[illegible]	[illegible]
		[illegible]	52	[illegible]	[illegible]	[illegible]
		[illegible]	53	[illegible]	[illegible]	[illegible]
		[illegible]	54	[illegible]	[illegible]	[illegible]
		[illegible]	55	[illegible]	[illegible]	[illegible]
		[illegible]	56	[illegible]	[illegible]	[illegible]
		[illegible]	57	[illegible]	[illegible]	[illegible]
		Subtotal Category 02				[illegible]
3	03	Consulting Services				
		Financial management consultant	58	[illegible]	[illegible]	[illegible]
			59	[illegible]	[illegible]	[illegible]
			60	[illegible]	[illegible]	[illegible]
			61	[illegible]	[illegible]	[illegible]
			62	[illegible]	[illegible]	[illegible]
			63	[illegible]	[illegible]	[illegible]
			64	[illegible]	[illegible]	[illegible]
			65	[illegible]	[illegible]	[illegible]
			66	[illegible]	[illegible]	[illegible]
			67	[illegible]	[illegible]	[illegible]
			68	[illegible]	[illegible]	[illegible]
			69	[illegible]	[illegible]	[illegible]
			Subtotal			[illegible]
		Project Management Consultant	70	[illegible]	[illegible]	[illegible]
			71	[illegible]	[illegible]	[illegible]
			72	[illegible]	[illegible]	[illegible]
			73	[illegible]	[illegible]	[illegible]
			74	[illegible]	[illegible]	[illegible]
			75	[illegible]	[illegible]	[illegible]
			76	[illegible]	[illegible]	[illegible]
			77	[illegible]	[illegible]	[illegible]

No	No. Cat	Description	SP2D			
				No.	Date	Amount
			78	161331300020134	21-12-2016	393,113,852.00
			79	161331300024744	19-12-2016	245,192,707.00
			80	161331300025671	19-12-2016	344,020,098.00
			81	161331300025597	21-12-2016	231,925,000.00
				Subtotal		3,799,321,259.00
		Subtotal Category 05				4,213,670,378
4	36	Trainings and Fellowships				
		- Pembayaran termin Universitas Andalas S3 Batch 3	82	161331300013254	26-02-2016	675,000,000.00
		- Pembayaran termin Universitas Mataram S2 Batch 3	83	161331300013945	26-02-2016	525,435,200.00
		Pembayaran termin Universitas Trunojoyo Madura S2 Batch 1	84	161331300020694	26-02-2016	405,000,000.00
		- Pembayaran termin Universitas Andalas S2 Batch 2	85	161331300013255	26-02-2016	750,400,000.00
		- Pembayaran termin Universitas Mataram S2 Batch 4	86	161331300013904	26-02-2016	813,400,000.00
		- Pembayaran termin Universitas Syiah Kuala S2 Batch 4	87	161331300013513	29-02-2016	575,500,000.00
		- Pembayaran termin Universitas Sebelas Maret S2 Batch 4	88	161331300013900	29-02-2016	605,400,000.00
		- Pembayaran termin Universitas Mataram S2 Batch 5	89	161331300013965	29-02-2016	617,500,000.00
		Pembayaran termin Universitas Andalas S3 Batch 5	90	161331300013542	29-02-2016	627,500,000.00
		- Pembayaran termin Universitas Syiah Kuala S2 Batch 2	91	161331300014611	29-02-2016	540,750,000.00
		- Pembayaran termin Universitas Syiah Kuala S3 Batch 2	92	161331300014611	3-03-2016	466,750,000.00
		- Pembayaran termin Universitas Negeri Sebelas Maret S3 Batch 3	93	161331300012036	3-03-2016	303,700,000.00
		Pembayaran termin Universitas Tadulako S2 Batch 3	94	161331300002697	15-03-2016	552,300,000.00
		Pembayaran termin Universitas Negeri Sebelas Maret S3 Batch 2	95	161331300002626	15-03-2016	562,200,000.00
		Pembayaran termin Universitas Tadulako S2 Batch 1	96	161331300002698	15-03-2016	287,250,000.00
		Pembayaran termin Universitas Negeri Sebelas Maret S2 Batch 2	97	161331300003226	15-03-2016	1,230,825,000.00
		Pembayaran termin Universitas Syiah Kuala S2 Batch 5	98	161331300003225	22-03-2016	422,250,000.00
		Pembayaran termin Universitas Nusa Cendana S2 Batch 2	99	161331300003210	23-03-2016	553,825,000.00
		- Pembayaran termin Universitas Nusa Cendana S2 Batch 3	100	161331300003209	23-03-2016	468,050,000.00
		Pembayaran termin Universitas Negeri Sebelas Maret S2 Batch 4	101	161331300003231	23-03-2016	583,500,000.00
		- Pembayaran termin Universitas Khairun S2 Batch 2	102	161331300003415	24-03-2016	602,000,000.00
		- Pembayaran termin Universitas Tadulako S2 Batch 4	103	161331300003416	24-03-2016	495,750,000.00
		- Pembayaran termin Universitas Brawijaya S2 Batch 3	104	161331300003434	24-03-2016	544,500,000.00
		- Pembayaran termin Universitas Brawijaya S2 Batch 4	105	161331300003506	29-03-2016	915,000,000.00
		- Pembayaran termin Universitas Bengkulu S2 Batch 2	106	161331300003492	29-03-2016	1,174,450,000.00
		- Pembayaran termin Universitas Negeri Sebelas Maret S3 Batch 3	107	161331300003444	31-03-2016	1,270,850,000.00
		Pembayaran termin Universitas Bengkulu S2 Batch 1	108	161331300003421	31-03-2016	501,075,000.00
		- Pembayaran termin Universitas Tadulako S2 Batch 2	109	161331300003493	31-03-2016	1,204,250,000.00
		- Pembayaran termin Universitas Palangkaraya S2 Batch 1	110	161331300003945	08-04-2016	420,000,000.00
		- Pembayaran termin Universitas Sam Ratulangi S2 Batch 1	111	161331300004574	08-04-2016	458,547,000.00
		- Pembayaran termin Universitas Padjadjaran S2 Nuklir Batch 4	112	161331300004654	08-04-2016	352,000,000.00
		- Pembayaran termin Universitas Andalas S2 Batch 2	113	161331300005132	08-04-2016	527,000,000.00
		- Pembayaran termin Universitas Padjadjaran S2 Nuklir Batch 5	114	161331300004930	08-04-2016	330,000,000.00
		- Pembayaran termin Universitas Palangka Raya S2 Batch 2	115	161331300005120	08-04-2016	358,000,000.00
		Pembayaran termin Universitas Negeri Sebelas Maret S3 Batch 1	116	161331300004913	15-04-2016	1,232,000,000.00
		- Pembayaran termin Universitas Jenderal Soedirman S2 Batch 4	117	161331300005004	18-04-2016	270,000,000.00
		Pembayaran termin Universitas Pattimura S2 Batch 2	118	161331300005132	18-04-2016	1,356,160,000.00
		Pembayaran termin Universitas Jember S2 Batch 1	119	161331300005131	18-04-2016	227,250,000.00
		- Pembayaran termin Universitas Pattimura S2 Batch 3	120	161331300005144	18-04-2016	405,000,000.00
		Pembayaran termin Universitas Andalas S2 Batch 4	121	161331300005156	18-04-2016	625,500,000.00
		Pembayaran termin Universitas Jember S2 Batch 2	122	161331300005142	18-04-2016	253,125,000.00
		Pembayaran termin Universitas Pattimura S2 Batch 1	123	161331300005153	18-04-2016	529,125,000.00
		Pembayaran termin Universitas Andalas S2 Batch 6	124	161331300005128	18-04-2016	495,750,000.00
		- Pembayaran termin Universitas Padjadjaran S2 Nuklir Batch 3	125	161331300005225	18-04-2016	167,250,000.00
		- Pembayaran termin Universitas Jenderal Soedirman S2 Batch 3	126	161331300004750	18-04-2016	314,500,000.00
		Pembayaran termin Universitas Jenderal Soedirman S2 Batch 4	127	161331300005001	18-04-2016	649,750,000.00
		- Pembayaran termin Universitas Padjadjaran S2 Nuklir Batch 1	128	161331300005376	19-04-2016	552,200,000.00
		- Pembayaran termin Universitas Bengkulu S2 Batch 4	129	161331300005365	19-04-2016	399,875,000.00
		- Pembayaran termin Universitas Jenderal Soedirman S2 Batch 2	130	161331300005317	19-04-2016	397,250,000.00
		- Pembayaran termin Universitas Jenderal Soedirman S3 Batch 1	131	161331300005319	22-04-2016	1,271,375,000.00
		- Pembayaran termin Universitas Jenderal Soedirman S3 Batch 2	132	161331300005320	22-04-2016	1,142,000,000.00
		- Pembayaran termin Universitas Jenderal Soedirman S3 Batch 3	133	161331300005321	22-04-2016	1,357,000,750.00
		Pembayaran termin Universitas Jambi S2 Batch 2	134	161331300006102	25-04-2016	950,187,500.00
		- Pembayaran termin Universitas Tanjungpura S2 Batch 2	135	161331300006424	29-04-2016	501,000,000.00
		- Pembayaran termin Universitas Tanjungpura S2 Batch 1	136	161331300006453	29-04-2016	627,000,000.00
		- Pembayaran termin Universitas Gajah Mada S2 Batch 3	137	161331300006930	03-05-2016	536,250,000.00
		- Pembayaran termin Universitas Andalas S2 Batch 5	138	161331300006962	10-05-2016	336,000,000.00
		- Pembayaran termin Universitas Gajah Mada S2 Batch 5	139	161331300006965	10-05-2016	556,000,000.00
		- Pembayaran termin Universitas Trunojoyo Madura S2 Batch 2	140	161331300006924	13-05-2016	455,500,000.00
		- Pembayaran termin Universitas Mataram S2 Batch 6	141	161331300007003	13-05-2016	542,400,000.00
		Pembayaran termin Universitas Sriwijaya S2 Batch 1	142	161331300007219	13-05-2016	324,000,000.00
		- Pembayaran termin Universitas Indonesia MAKSI Batch 3	143	161331300007220	13-05-2016	745,000,000.00
		- Pembayaran termin Universitas Lampung S2 Batch 4	144	161331300007191	13-05-2016	551,000,000.00
		- Pembayaran termin Universitas Lampung S2 Batch 1	145	161331300007290	13-05-2016	233,000,000.00
		Pembayaran termin Universitas Gajah Mada S2 Batch 4	146	161331300008050	13-05-2016	1,222,500,000.00
		Pembayaran termin Universitas Lampung S2 Batch 2	147	161331300007970	13-05-2016	1,314,000,000.00
		- Pembayaran termin Universitas Diponegoro S2 Batch 5	148	161331300008346	13-05-2016	962,000,000.00
		- Pembayaran termin Universitas Indonesia Nuklir Batch 5	149	161331300008454	13-05-2016	1,107,500,000.00
		- Pembayaran termin Universitas Gajah Mada S2 Batch 2	150	161331300008433	13-05-2016	1,316,500,000.00
		- Pembayaran termin Universitas Diponegoro S2 Batch 4	151	161331300008346	13-05-2016	524,000,000.00
		Pembayaran termin Universitas Lampung S2 Batch 1	152	161331300008388	19-05-2016	1,238,150,000.00
		- Pembayaran termin IPB S2 Batch 5	153	161331300008356	19-05-2016	313,500,000.00
		- Pembayaran termin IPB S2 Batch 3	154	161331300008365	19-05-2016	334,000,000.00
		Pembayaran termin Universitas Lampung S2 Batch 3	155	161331300008374	19-05-2016	375,000,000.00
		Pembayaran termin Universitas Lampung S2 Batch 2	156	161331300008452	19-05-2016	387,500,000.00
		- Pembayaran termin Universitas Sriwijaya S2 Batch 2	157	161331300008956	19-05-2016	331,000,000.00
		Pembayaran termin Universitas Sriwijaya S2 Batch 4	158	161331300009058	25-05-2016	1,326,000,000.00
		- Pembayaran termin Universitas Diponegoro S2 Batch 3	159	161331300009326	25-05-2016	423,000,000.00
		- Pembayaran termin Universitas Airlangga S2 Batch 2	160	161331300009341	25-05-2016	243,500,000.00
		- Pembayaran termin Universitas Riau S2 Batch 1	161	161331300009003	25-05-2016	331,125,000.00
		Pembayaran termin Universitas Andalas S3 Batch 6	162	161331300009385	25-05-2016	337,500,000.00
		- Pembayaran termin Universitas Airlangga S2 Batch 1	163	161331300009342	25-05-2016	534,000,000.00
		- Pembayaran termin Universitas Riau S2 Batch 3	164	161331300009382	26-05-2016	322,500,000.00
		- Pembayaran termin Universitas Airlangga S2 Batch 4	165	161331300009345	31-05-2016	330,000,000.00
		- Pembayaran termin Universitas Sumatera Utara S2 Batch 2	166	161331300010385	10-06-2016	455,250,000.00
		Pembayaran termin Universitas Sumatera Utara S2 Batch 3	167	161331300010824	13-06-2016	379,100,000.00

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No	No. Cat	Description		SP2D No.	SP2D Date	SP2D Amount
		- Pembayaran termin Universitas S3 [illegible]	168	[illegible]	03-06-2016	51,325,000.00
		Pembayaran termin Universitas Hasanuddin S3 Batch [illegible]	169	[illegible]	15-06-2016	[illegible]
		- Pembayaran termin Universitas Hasanuddin S2 Batch 3	170	[illegible]	15-06-2016	[illegible]
		- Pembayaran termin Universitas Hasanuddin S2 Batch 2	171	[illegible]	15-06-2016	[illegible]
		- Pembayaran termin Universitas Udayana S2 Batch [illegible]	172	[illegible]	16-06-2016	[illegible]
		Pembayaran termin Universitas Udayana S2 Batch 3	173	[illegible]	16-06-2016	[illegible]
		Pembayaran termin Universitas Udayana S2 Batch [illegible]	174	[illegible]	16-06-2016	172,[illegible]
		Pembayaran termin Universitas Tadulako S2 Batch [illegible]	175	[illegible]	22-06-2016	[illegible]
		- Pembayaran termin Universitas Tadulako S2 Batch 4	176	[illegible]	23-06-2016	[illegible]
		- Pembayaran termin Universitas [illegible] S2 Batch 2	177	[illegible]	27-06-2016	[illegible]
		- Pembayaran termin Universitas Andalas S3 Batch 3	178	[illegible]	27-06-2016	[illegible]
		Pembayaran termin Universitas [illegible] S2 Batch 3	179	[illegible]	29-06-2016	1,1[illegible],400,000.00
		- Pembayaran termin Universitas Syiah Kuala S2 Batch 3	180	[illegible]	21-07-2016	[illegible]
		Pembayaran termin Universitas Syiah Kuala S2 Batch 4	181	[illegible]	21-07-2016	[illegible]
		Pembayaran termin Universitas [illegible] S2 Batch [illegible]	182	[illegible]	29-07-2016	461,[illegible]
		Pembayaran termin Universitas Padjadjaran S2 Batch 3	183	[illegible]	29-07-2016	[illegible]
		- Pembayaran termin Universitas [illegible] S2 Batch 2	184	[illegible]	29-07-2016	[illegible]
		- Pembayaran termin Universitas [illegible] S3 Batch [illegible]	185	[illegible]	[illegible]-08-2016	[illegible]
		Pembayaran termin Universitas [illegible] S2 Batch 3	186	[illegible]	[illegible]-08-2016	[illegible]
		Pembayaran termin Universitas Padjadjaran [illegible]	187	[illegible]	[illegible]-08-2016	[illegible]
		Pembayaran termin Universitas [illegible] S2 Batch 3	188	[illegible]	[illegible]-08-2016	[illegible]
		- Pembayaran termin Universitas [illegible] S2 Batch [illegible]	189	[illegible]	5-08-2016	[illegible]
		- Pembayaran termin Universitas [illegible] S2 Batch 3	190	[illegible]	10-08-2016	[illegible]
		- Pembayaran termin Universitas Andalas S3 Batch 4	191	[illegible]	10-08-2016	[illegible]
		- Pembayaran termin Universitas [illegible] S2 Batch 5	192	[illegible]	16-08-2016	[illegible]
		Pembayaran termin Universitas Syiah Kuala S2 Batch 5	193	[illegible]	16-08-2016	[illegible]
		Pembayaran termin Universitas [illegible] S2 Batch 2	194	[illegible]	16-08-2016	[illegible]
		Pembayaran termin Universitas Jenderal Soedirman S2 Batch 4	195	[illegible]	16-08-2016	[illegible]
		Pembayaran termin Universitas Udayana S2 Batch 4	196	[illegible]	[illegible]-08-2016	[illegible]
		Pembayaran termin Universitas Diponegoro S2 Batch 4	197	[illegible]	24-08-2016	[illegible]
		Pembayaran termin Universitas Jenderal Soedirman S2 Batch 2	198	[illegible]	25-08-2016	[illegible]
		Pembayaran termin Universitas Bengkulu S2 Batch 4	199	[illegible]	29-08-2016	[illegible]
		Pembayaran termin Universitas Jenderal Soedirman S2 Batch 3	200	[illegible]	29-08-2016	[illegible]
		Pembayaran termin Universitas Airlangga S2 Batch 4	201	[illegible]	30-08-2016	167,200,000.00
		Pembayaran termin Universitas Sriwijaya S2 Batch 4	202	[illegible]	30-08-2016	[illegible]
		Pembayaran termin Universitas Airlangga S2 Batch 3	203	[illegible]	31-08-2016	[illegible]
		Pembayaran termin Universitas Brawijaya S2 Batch 3	204	[illegible]	[illegible]-08-2016	[illegible]
		- Pembayaran termin Universitas Diponegoro S2 Batch 3	205	[illegible]	26-08-2016	[illegible]
		Pembayaran termin Universitas Andalas S2 Batch 4	206	[illegible]	[illegible]-09-2016	[illegible]
		- Pembayaran termin Universitas Indonesia [illegible] Batch 5	207	[illegible]	[illegible]-09-2016	[illegible]
		- Pembayaran termin Universitas [illegible]	208	[illegible]	[illegible]-09-2016	[illegible]
		Pembayaran termin Universitas Sebelas Maret S2 Batch 2	209	[illegible]	20-09-2016	[illegible]
		Pembayaran termin Universitas Sebelas Maret S2 Batch 4	210	[illegible]	20-09-2016	[illegible]
		- Pembayaran termin Universitas Sam Ratulangi S2 Batch 3	211	[illegible]	20-09-2016	[illegible]
		- Pembayaran termin Universitas Andalas S2 Batch 5	212	[illegible]	20-09-2016	[illegible]
		- Pembayaran termin Universitas Sam Ratulangi S2 Batch 2	213	[illegible]	21-09-2016	[illegible]
		Pembayaran termin Universitas Gadjah Mada S2 Batch 5	214	[illegible]	21-09-2016	[illegible]
		Pembayaran termin Universitas Gadjah Mada S2 Batch 4	215	[illegible]	22-09-2016	[illegible]
		- Pembayaran termin Universitas Jember S2 Batch 2	216	[illegible]	22-09-2016	[illegible]
		- Pembayaran termin Universitas Gadjah Mada S2 Batch 6	217	[illegible]	22-09-2016	[illegible]
		- Pembayaran termin Sekolah Tinggi Akuntansi Negara Batch 3	218	[illegible]	22-09-2016	[illegible]
		- Pembayaran termin Universitas Indonesia [illegible] Batch 4	219	[illegible]	29-09-2016	[illegible]
		- Pembayaran termin Universitas [illegible] S2 Batch 2	220	[illegible]	30-09-2016	[illegible]
		Pembayaran termin Universitas Jenderal Soedirman S2 Batch 3	221	[illegible]	30-09-2016	[illegible]
		- Pembayaran termin Universitas [illegible] S2 Batch [illegible]	222	[illegible]	30-09-2016	[illegible]
		Pembayaran termin Universitas Sebelas Maret S2 Batch 3	223	[illegible]	30-09-2016	[illegible]
		- Pembayaran termin Universitas [illegible] S2	224	[illegible]	03-10-2016	[illegible]
		Pembayaran termin Universitas Jenderal Soedirman S2	225	[illegible]	04-10-2016	[illegible]
		Pembayaran termin Universitas Diponegoro S2	226	[illegible]	04-10-2016	[illegible]
		- Pembayaran termin Universitas [illegible]	227	[illegible]	04-10-2016	[illegible]
		- Pembayaran termin Universitas Gadjah Mada	228	[illegible]	04-10-2016	[illegible]
		- Pembayaran termin Universitas [illegible] S2	229	[illegible]	04-10-2016	[illegible]
		- Pembayaran termin Universitas [illegible] S2	230	[illegible]	05-10-2016	[illegible]
		Pembayaran termin Universitas Hasanuddin S2	231	[illegible]	05-10-2016	[illegible]
		Pembayaran termin Universitas Padjadjaran [illegible]	232	[illegible]	05-10-2016	[illegible]
		Pembayaran termin Universitas [illegible] S2	233	[illegible]	12-10-2016	[illegible]
		Pembayaran termin Universitas Mataram	234	[illegible]	12-10-2016	[illegible]
		- Pembayaran termin Universitas Lampung S2	235	[illegible]	12-10-2016	[illegible]
		Pembayaran termin Sekolah Tinggi Akuntansi Negara	236	[illegible]	13-10-2016	[illegible]
		- Pembayaran termin Universitas [illegible]	237	[illegible]	[illegible]-10-2016	[illegible]
		- Pembayaran termin Universitas [illegible]	238	[illegible]	[illegible]-10-2016	[illegible]
		- Pembayaran termin [illegible]	239	[illegible]	[illegible]-10-2016	[illegible]
		Pembayaran termin Universitas Riau	240	[illegible]	[illegible]-10-2016	[illegible]
		- Pembayaran termin Universitas Riau	241	[illegible]	[illegible]-10-2016	[illegible]
		- Pembayaran termin Universitas Lampung S2	242	[illegible]	25-10-2016	[illegible]
		- Pembayaran termin Universitas [illegible]	243	[illegible]	25-10-2016	[illegible]
		- Pembayaran termin Universitas Lampung S2	244	[illegible]	25-10-2016	[illegible]
		Pembayaran termin Universitas Lampung S2	245	[illegible]	27-10-2016	[illegible]
		- Pembayaran termin Universitas Sriwijaya	246	[illegible]	27-10-2016	[illegible]
		- Pembayaran termin Universitas Bengkulu	247	[illegible]	14-11-2016	[illegible]
		- Pembayaran termin Universitas Sumatera Utara	248	[illegible]	14-11-2016	[illegible]
		- Pembayaran termin Universitas Sumatera Utara	249	[illegible]	14-11-2016	[illegible]
		- Pembayaran termin Universitas Bengkulu	250	[illegible]	16-11-2016	[illegible]
		- Pembayaran termin Sekolah Tinggi Akuntansi Negara	251	[illegible]	28-11-2016	[illegible]
		- Pembayaran termin Sekolah Tinggi Akuntansi Negara	252	[illegible]	28-11-2016	[illegible]
		- Pembayaran termin Universitas [illegible]	253	[illegible]	02-12-2016	[illegible]
		- Pembayaran termin Universitas Mataram	254	[illegible]	14-12-2016	[illegible]
		- Pembayaran termin Universitas Andalas	255	[illegible]	14-12-2016	[illegible]
		- Pembayaran termin Universitas Mataram	256	[illegible]	14-12-2016	[illegible]
		Pembayaran termin Universitas Syiah Kuala	257	[illegible]	[illegible]-12-2016	[illegible]
		Pembayaran tuition fee [illegible] Research Graduate Universiti Teknologi Mara Malaysia	258	[illegible]	27-12-2016	[illegible]

[illegible]

No	No. Cat	Description	SP2D			
				No.	Date	Amount
		Pembayaran tuition fee Accounting Research Institute Universiti Teknologi Mara Malaysia	259	161401103003022	17-11-2015	182,355,267.00
		Pembayaran tuition fee Accounting Research Institute Universiti Teknologi Mara Malaysia	260	161401103003555	22-12-2015	171,042,500.00
		ST-42/B/02/STAR/2016, 31/5/2016 Short course for the best graduate ke Malaysia	261	161301301057565	04-10-2016	557,607,962.00
		ST No.43/S/02/STAR/2016 Kegiatan dan Layanan for Industrial Degree Programme	262	161321301056297	15-10-2016	455,445,804.00
		Short course for the best graduate ST-40/S/02/STAR/2016, 21/9/2016 (62 orang)	263	161321301077571	16-12-2016	17,007,734.00
		ST 206/B7/STAR/2016, 21/11/2016 Short course for the best graduate ke Malaysia (42 orang)	264	161321301072730	05-12-2016	167,291,294.00
		Sponsorship CIG at ACFI Sidney-Australia ST-053/B/02/STAR/2016, 12 Mei 2016	265	161321301031275	30-05-2016	185,212,215.00
		Pembayaran tuition fee University of Wollongong Sydney 27,016 ke Australia	266	161401103002368	23-06-2016	229,855,125.00
		ST-2472 Projects, 3-5 [illegible], menghadiri rapat persiapan [illegible]	267	161351301057145	21-10-2016	7,195,000.00
		SPP Kegiatan Bocconi (Rp 11,075,000) dan Bocconi Sofi (Rp 21,000,000)	268	161321301065092	25-11-2016	21,000,000.00
		ST 162/B2/STAR/2016, 10/10/2016 Sumbangan [illegible]	269	161321301062197	29-10-2016	160,000,000.00
		Biaya [illegible] S.o.a	270	161331301062513	14-11-2016	10,322,000.00
		Pembayaran kontrak [illegible] The Sunan Hotel Solo	271	161331301067599	29-11-2016	94,735,000.00
		Overseas Training Wollongong Australia 21-25 [illegible]	272	161321301022066	16-05-2016	599,720,203.00
		Overseas Training di Singapura tanggal 5-11 Juni ST-20/S/02/STAR/2016, 16 Mei 2016	273	161351301023974	20-05-2016	656,510,152.00
		Overseas Training Singapura tanggal 5-11 Juni ST-20	274	161321301037005	29-07-2016	16,321,227.00
		Overseas Training ST No.27/S/02/2016 Tanggal 13 September 2016 Gold Coast Australia	275	161321301050065	23-09-2016	985,775,187.00
		Overseas Training ST-38/S/02/STAR/2016, 13/9/2016 MDP Hongkong [illegible]	276	161321301055527	17-10-2016	516,272,525.00
		Overseas Training ST-42/S/02/2016, 12/10/2016 Perancis Paris (22 orang)	277	161321301066805	31-10-2016	600,125,525.00
		Overseas training ST-37 Gold Coast Australia	278	161321301070052	16-11-2016	104,415,165.00
		Overseas training ST-38/S/02/STAR/2016, 13/9/2016 MDP di Hongkong	279	161321301071288	16-12-2016	1,257,000.00
		Overseas training ST-42/S/02/STAR/2016, 12/10/2016 Perancis Paris	280	161321301077855	19-12-2016	72,740,737.00
		Overseas training ST-5/B/02/STAR/2016, [illegible]	281	161321301072578	14-12-2016	394,355,570.00
		Pembayaran tuition fee Overseas Training	282	161401103001382	01-08-2016	995,147,481.00
		Pembayaran tuition fee Overseas Training	283	161401103002713	19-10-2016	292,100,000.00
		Pembayaran tuition fee Overseas Training	284	161401103002922	16-08-2016	912,585,162.00
		Pembayaran tuition fee Overseas Training	285	161401103002131	23-11-2016	3,164,160,200.00
		Pembayaran tuition fee Overseas Training	286	161401103003662	09-12-2016	214,405,656.00
		Pembayaran tuition fee Overseas Training	287	161401103003410	19-12-2016	866,436,555.00
		Biaya [illegible] Seminar Continuous Auditing and Continuous Monitoring (CACM)	288	161321301054253	12-10-2016	29,250,000.00
		Biaya [illegible] Workshop Continuous Auditing and Continuous Monitoring (CACM)	289	161351301054819	13-10-2016	17,500,000.00
		Workshop Improving Control [illegible] in Government Through Continuous Monitoring [illegible] ST-132	290	161321301055490	17-10-2016	41,120,000.00
		Biaya Hotel Aston, Seminar [illegible]	291	161321301062368	25-10-2016	113,590,000.00
		Transport Narasumber Workshop Continuous Auditing and Continuous Monitoring	292	161321301058513	31-10-2016	8,316,207.00
		Pembayaran Barang [illegible] CACM	293	161321301065137	23-11-2016	94,456,000.00
		Subtotal Category 06				220,256,122,897
5	IV	**Project Management**				
		- Perjadin ke Semarang Pendampingan Review [illegible] Universitas Diponegoro	294	161321301027210	15-06-2016	15,512,380.00
		- Perjadin ke Makassar tanggal 8-10 Juni 2016 Pendampingan Review [illegible]	295	161321301029429	23-06-2016	26,214,260.00
		- Perjadin ke Bali dalam rangka Pendampingan Review Hibah Universitas Udayana	296	161321301032274	01-07-2016	28,553,290.00
		- SPP Kegiatan PMU [illegible]	297	161321301033208	21-06-2016	15,235,000.00
		ST-215/B/STAR/2016, Pendampingan [illegible] Ditjen Bengkulu	298	161321301076299	14-12-2016	20,155,900.00
		- ST-213/B/STAR/2016 Pendampingan [illegible] di Kota Balikpapan	299	161321301076919	16-12-2016	20,521,800.00
		- ST-202/B/STAR/2016, 22/11/2016, Pendampingan [illegible] Lampung	300	161321301076963	16-12-2016	18,575,500.00
		- ST-206/STAR/2016, 22/11/2016, Pendampingan [illegible]	301	161321301077339	16-12-2016	2,825,000.00
		- ST-181/STAR/2016, Annual Workshop [illegible] Sulawesi Tenggara Kendari	302	161321301063430	03-11-2016	100,320,000.00
		- ST-180/STAR/2016, Annual Workshop [illegible] Sulawesi Tenggara Kendari	303	161321301063429	03-11-2016	63,250,000.00
		- ST-179/STAR/2016, 20/10/2016 Annual Workshop Wilayah Barat [illegible]	304	161321301063428	03-11-2016	102,500,000.00
		- ST-191/B/STAR/2016, 10/11/2016 Annual Workshop wilayah Timur di Free Bali	305	161321301063509	14-11-2016	144,520,000.00
		- Biaya Narasumber Annual Workshop STAR 2016 wilayah Timur	306	161321301063529	15-11-2016	22,000,000.00
		- ST-192/B/STAR/2016, 10/11/2016 Annual Workshop wilayah Timur di Free Bali	307	161321301063530	14-11-2016	77,200,000.00
		- ST-193/B/STAR/2016, 10/11/2016 Annual Workshop wilayah Timur di Free Bali	308	161321301063531	14-11-2016	41,730,100.00
		- ST-194/B/STAR/2016, 10/11/2016 Annual Workshop wilayah Timur di Free Bali	309	161321301063516	14-11-2016	106,080,000.00
		- SPP kegiatan Annual Workshop	310	161321301067558	29-11-2016	92,660,500.00
		- Biaya konsumsi Annual Workshop Timur	311	161321301071597	15-12-2016	26,140,500.00
		- ATK Annual Workshop Barat	312	161321301071739	16-12-2016	5,092,800.00
		- Tambahan [illegible] ST-179/STAR/2016 Annual Workshop Wilayah Barat di Medan	313	161321301072582	27-12-2016	8,025,393.00
		Pelunasan [illegible] Hotel [illegible] Annual Workshop Timur	314	161321301073010	14-12-2016	200,035,500.00
		- Annual Workshop [illegible]	315	161321301074098	16-12-2016	70,065,414.00
		- Annual Workshop [illegible]	316	161321301074088	16-12-2016	44,612,100.00
		- Annual Workshop [illegible] Timur	317	161321301075062	16-12-2016	7,311,274.00
		- Perjadin [illegible] Annual Workshop [illegible]	318	161321301075917	16-12-2016	90,955,699.00
		- [illegible] annual workshop [illegible]	319	161321301076071	16-12-2016	15,231,100.00
		- SPP Kegiatan PMU	320	161321301008283	31-12-2016	20,096,800.00
		- SPP Kegiatan PMU (Rp [illegible]) dan [illegible]	321	161321301005966	23-12-2016	57,421,598.00
		- Perjadin [illegible]	322	161321301045490	21-09-2016	15,774,600.00
		- Perjadin [illegible]	323	161321301057117	31-08-2016	6,372,000.00
		- Perjadin [illegible]	324	161321301053852	31-08-2016	10,946,600.00
		- SPP Kegiatan PMU (Rp [illegible]) dan [illegible]	325	161321301055968	23-11-2016	3,592,400.00
		- ST-225/STAR/2016, [illegible]	326	161321301076914	16-12-2016	4,525,200.00
		- ST-226/STAR/2016, [illegible]	327	161321301077392	16-12-2016	4,510,700.00
		- ST-222/STAR/2016, [illegible]	328	161321301076812	19-12-2016	12,554,702.00
		- ST-220/STAR/2016, 22/11/2016 [illegible]	329	161321301072423	07-12-2016	13,398,200.00
		- ST-221/STAR/2016, 22/11/2016 [illegible]	330	161321301076077	14-12-2016	9,429,900.00
		- ST-222/STAR/2016, 22/11/2016 [illegible]	331	161321301076422	15-12-2016	14,183,900.00
		- ST-220/STAR/2016, 3/12/2016 [illegible]	332	161321301076423	16-12-2016	12,895,900.00
		- ST-225 [illegible]	333	161321301077850	13-12-2016	17,073,387.00
		- ST-226 [illegible]	334	161321301077830	13-12-2016	11,480,000.00
		- ST-227 [illegible]	335	161321301077857	13-12-2016	17,571,000.00
		- SPP Kegiatan [illegible]	336	161321301068058	31-12-2016	38,542,550.00
		- SPP Kegiatan [illegible]	337	161311301059021	31-10-2016	26,200,000.00
		- ST-[illegible]/2016, 11/10/2016 [illegible]	338	161321301066492	23-11-2016	31,264,387.00
		- SPP Kegiatan [illegible] (Rp 1,075,000) dan [illegible]	339	161321301066418	23-11-2016	31,075,387.00
		SPP Kegiatan [illegible]	340	161321301067516	29-11-2016	32,583,480.00
		Subtotal Category 07				2,456,218,308
		TOTAL EXPENDITURES				138,983,218,224

[illegible]

STAR PROJECT ADB LOAN NO. 2927-INO
LIST of EXPENDITURES WITHDRAWN FROM IMPREST ACCOUNT
for the year ended 31 December 2016

PIU STAR : PUSAT INFORMASI PENGAWASAN (SIMA) BPKP

In Rp

No	No. Cat	Description	SP2D			
				No.	Date	Amount
	05	Consulting Services				
		- Jasa Konsultan Pengembangan SIMA 4.0 Tahap 1	1	[illegible]	26-10-2016	3.655.172.000,00
		- Jasa Konsultan Pengembangan SIMA 4.0 Tahap 2	2	[illegible]	15-12-2016	5.407.250.000,00
		Subtotal Category 05				9.365.430.000
	06	Training and Fellowships				
		- [illegible] Training [illegible]	3	[illegible]	19-07-2016	72.600.000,00
		Biaya Training [illegible]	4	[illegible]	19-07-2016	97.000.000,00
		- Biaya Perjalanan Dinas Training [illegible]	5	[illegible]	19-07-2016	92.750.000,00
		Biaya Training [illegible]	6	[illegible]	19-07-2016	107.000.000,00
		- Biaya Training TOGAF	7	[illegible]	24-05-2016	192.000.000,00
		Biaya Perjalanan Dinas Training TOGAF	8	[illegible]	24-05-2016	73.650.000,00
		- [illegible]	9	[illegible]	20-10-2016	125.130.400
		- Biaya Perjalanan Dinas Training Big Data Science and Engineer	10	[illegible]	15-11-2016	[illegible]
		Biaya Training Big Data Science and Engineer	11	[illegible]	30-11-2016	215.219.240
		- Biaya Perjalanan Dinas Training IBM Business Process Management	12	[illegible]	30-11-2016	513.090.512
		- Biaya Training IBM Business Process Management	13	[illegible]	15-12-2016	708.451.090
		Subtotal Category 07				[illegible]
		TOTAL EXPENDITURES				[illegible]

STAR PROJECT ADB LOAN NO. 2927-INO
LIST of EXPENDITURES WITHDRAWN FROM IMPREST ACCOUNT
for the year ended 31 December 2016

PIU STAR : PUSDIKLATWAS BPKP

In Rp.

No	No. Cat	Activities		SP2D No.	SP2D Date	SP2D Amount
1	10	Research and Development				
		- Preparation selection of JFA participants	1	160231301006586	27/06/2016	46,023,000
		Preparation selection of JFA participants	2	160231301010235	19/07/2016	6,518,000
						52,541,000
		Preparation selection of Substance Technical Learning	1	160231301009378	27/06/2016	16,334,000
		Preparation selection of Substance Technical Learning	2	160231301009373	27/06/2016	18,373,200
		Preparation selection of Substance Technical Learning	3	160231301011906	05/08/2016	3,010,000
		Preparation selection of Substance Technical Learning	4	160231301011900	05/08/2016	11,500,000
		Preparation selection of Substance Technical Learning	5	160231301014491	16/09/2016	7,000,000
		Preparation selection of Substance Technical Learning	6	160231301014718	21/09/2016	36,225,297
		Preparation selection of Substance Technical Learning	7	160231301017229	28/10/2016	10,000,000
		Preparation selection of Substance Technical Learning	8	160231301018864	17/11/2016	25,452,409
		Preparation selection of Substance Technical Learning	9	160231701001241	31-12-2016	125,307,255
		Preparation selection of Substance Technical Learning	10	160231701001242	31-12-2016	5,400,000
						262,915,879
		- Group Discussion for Module Development - Elearning	1	160231301005237	26/04/2016	12,038,000
		Group Discussion for Module Development - Elearning	2	160231301005240	26/04/2016	16,726,000
		Group Discussion for Module Development - Elearning	3	160231301008873	27/06/2016	65,495,375
		Group Discussion for Module Development - Elearning	4	160231301009583	27/06/2016	8,400,000
		Group Discussion for Module Development - Elearning	5	160231301010219	11/07/2016	3,060,000
		Group Discussion for Module Development - Elearning	6	160231301010213	11/07/2016	12,240,000
		Group Discussion for Module Development - Elearning	7	160231301009987	11/07/2016	26,700,000
		Group Discussion for Module Development - Elearning	8	160231301010220	11/07/2016	4,290,000
		Group Discussion for Module Development - Elearning	9	160231301010221	11/07/2016	6,315,537
		Group Discussion for Module Development - Elearning	10	160231301010218	11/07/2016	7,165,870
		Group Discussion for Module Development - Elearning	11	160231301010217	11/07/2016	2,884,000
		Group Discussion for Module Development - Elearning	12	160231301010223	11/07/2016	4,321,375
		Group Discussion for Module Development - Elearning	13	160231301010222	11/07/2016	3,677,000
		Group Discussion for Module Development - Elearning	14	160231301010215	11/07/2016	8,098,275
		Group Discussion for Module Development - Elearning	15	160231301010216	11/07/2016	3,875,000
		Group Discussion for Module Development - Elearning	16	160231301010818	20/07/2016	22,470,000
		Group Discussion for Module Development - Elearning	17	160231301011006	25/07/2016	14,412,000
		Group Discussion for Module Development - Elearning	18	160231301011141	27/07/2016	70,676,952
		Group Discussion for Module Development - Elearning	19	160231301011281	28/07/2016	12,845,330
		Group Discussion for Module Development - Elearning	20	160231301011642	03/08/2016	21,208,000
		Group Discussion for Module Development - Elearning	21	160231301011640	03/08/2016	12,326,000
		Group Discussion for Module Development - Elearning	22	160231301011875	05/08/2016	24,492,754
		Group Discussion for Module Development - Elearning	23	160231301012315	12/08/2016	15,780,000
		Group Discussion for Module Development - Elearning	24	160231301012294	12/08/2016	14,027,000
		Group Discussion for Module Development - Elearning	25	160231301012296	12/08/2016	11,560,000
		Group Discussion for Module Development - Elearning	26	160231301012295	12/08/2016	13,750,000
		Group Discussion for Module Development - Elearning	27	160231301012297	12/08/2016	26,256,000
		Group Discussion for Module Development - Elearning	28	160231301012318	15/08/2016	7,990,435
		Group Discussion for Module Development - Elearning	29	160231301012580	18/08/2016	25,908,905
		Group Discussion for Module Development - Elearning	30	160231301012579	18/08/2016	22,304,850
		Group Discussion for Module Development - Elearning	31	160231301013535	02/09/2016	11,542,500
		Group Discussion for Module Development - Elearning	32	160231301014438	16/09/2016	15,361,452
		Group Discussion for Module Development - Elearning	33	160231301014440	16/09/2016	29,186,083
		Group Discussion for Module Development - Elearning	34	160231301014907	26/09/2016	26,585,000
		Group Discussion for Module Development - Elearning	35	160231301015791	07/10/2016	49,817,700
		Group Discussion for Module Development - Elearning	36	160231301016138	12/10/2016	13,900,000
		Group Discussion for Module Development - Elearning	37	160231301016902	24/10/2016	10,424,000
		Group Discussion for Module Development - Elearning	38	160231301016845	24/10/2016	7,320,000
		Group Discussion for Module Development - Elearning	39	160231301017230	28/10/2016	5,630,975
		Group Discussion for Module Development - Elearning	40	160231301020316	30/11/2016	14,871,550
		Group Discussion for Module Development - Elearning	41	160231301020319	30/11/2016	6,000,000
		Group Discussion for Module Development - Elearning	42	160231301020512	30-11-2016	29,136,917
		Group Discussion for Module Development - Elearning	43	160231301020685	06-12-2016	11,190,000
		Group Discussion for Module Development - Elearning	44	160231301020468	06-12-2016	27,820,000
		Group Discussion for Module Development - Elearning	45	160231301020806	07-12-2016	23,900,000
		Group Discussion for Module Development - Elearning	46	160231301021390	09-12-2016	19,709,312
		Group Discussion for Module Development - Elearning	47	160231301021504	09-12-2016	13,649,430
		Group Discussion for Module Development - Elearning	48	160231301022004	15-12-2016	14,739,625
		Group Discussion for Module Development - Elearning	49	160231301022137	16-12-2016	9,801,140
		Group Discussion for Module Development - Elearning	50	160231301022140	16-12-2016	20,264,000
		Group Discussion for Module Development - Elearning	51	160231301022139	16-12-2016	6,459,100
						919,172,992
		Subtotal Category 01				1,233,529,772
2	1.20	Equipment, Vehicles, and Furniture				

No	No. Cat	Activities	SP2D			
				No.	Date	Amount
		- Procurement of bandwidth	1	160231202002491	25/04/2016	25,912,622
		Procurement of bandwidth	2	160231201005235	26/04/2016	14,300,000
		Procurement of bandwidth	3	160231302003374	20/05/2016	26,000,000
		Procurement of bandwidth	4	160231302003956	02/06/2016	103,182,000
		Procurement of bandwidth	5	160231302005608	17/06/2016	13,000,000
		Procurement of bandwidth	6	160231302006847	18/08/2016	13,000,000
		Procurement of bandwidth	7	160231302007805	13/09/2016	13,000,000
		Procurement of bandwidth	8	160231301014504	16/09/2016	13,000,000
		Procurement of bandwidth	9	160231302009314	12/10/2016	13,000,000
		Procurement of bandwidth	10	160231302010562	10/11/2016	13,000,000
		- Procurement of E-Learning Infrastructure	11	160231303005343	02/12/2016	2,490,000,000
		Procurement of bandwidth	12	160231302012453	08-12-2016	13,000,000
		Subtotal Category 03				2,750,394,622
3	04	Teaching and Learning Materials				
		- Modul preparation &seminar kit for JFA Certification	1	160231302009432	18/10/2016	48,940,000
		Modul preparation &seminar kit for JFA Certification	2	160231302011335	23-11-2016	72,190,000
		Modul preparation &seminar kit for JFA Certification	3	160231302011337	23-11-2016	112,380,000
		Modul preparation &seminar kit for JFA Certification	4	160231302001710	05/04/2016	65,600,000
						299,110,000
		Modul preparation &seminar kit for Non JFA Certification	1	160231301014724	21/09/2016	115,613,800
						115,613,800
		Modul preparation &seminar kit for Substance Technical	1	160231301005236	26/04/2016	43,299,660
		Modul preparation &seminar kit for Substance Technical	2	160231301007449	27/05/2016	101,264,750
		Modul preparation &seminar kit for Substance Technical	3	160231302004329	21/06/2016	73,000,000
		Modul preparation &seminar kit for Substance Technical	4	160231301009580	27/06/2016	78,230,065
		Modul preparation &seminar kit for Substance Technical	5	160231301011904	05/08/2016	42,530,300
		Modul preparation &seminar kit for Substance Technical	6	160231301012019	09/08/2016	113,294,000
		Modul preparation &seminar kit for Substance Technical	7	160231301014505	16/09/2016	47,186,030
		Modul preparation &seminar kit for Substance Technical	8	160231302009566	17/10/2016	15,060,000
		Modul preparation &seminar kit for Substance Technical	9	160231302009728	26/10/2016	79,780,000
		Modul preparation &seminar kit for Substance Technical	10	160231301017227	28/10/2016	127,775,070
		Modul preparation &seminar kit for Substance Technical	11	160231302010170	03/11/2016	9,605,000
		Modul preparation &seminar kit for Substance Technical	12	160231302010666	11/11/2016	26,700,000
		Modul preparation &seminar kit for Substance Technical	13	160231302010964	10/11/2016	47,580,000
		Modul preparation &seminar kit for Substance Technical	14	160231302010772	14/11/2016	36,080,000
		Modul preparation &seminar kit for Substance Technical	15	160231302010884	15/11/2016	122,556,000
		Modul preparation &seminar kit for Substance Technical	16	160231302011069	21/11/2016	123,930,052
		Modul preparation &seminar kit for Substance Technical	17	160231302001196	21-11-2016	21,645,375
		Modul preparation &seminar kit for Substance Technical	18	160231302011290	21-11-2016	69,232,900
		Modul preparation &seminar kit for Substance Technical	19	160231302011673	30-11-2016	85,530,000
		Modul preparation &seminar kit for Substance Technical	20	160231301022694	07-12-2016	94,952,202
		Modul preparation &seminar kit for Substance Technical	21	160231302012442	08-12-2016	15,490,000
		Modul preparation &seminar kit for Substance Technical	22	160231302013242	15-12-2016	14,000,000
		Modul preparation &seminar kit for Substance Technical	23	160231301001265	31-12-2016	96,237,305
						1,095,620,425
		Subtotal Category 04				1,510,302,725
4	05	Consulting Services				
		- Consultant for E-Learning System Development	1	160231302002841	04/05/2016	973,654,000
		Consultant for E-Learning System Development	2	160231302002092	23/05/2016	993,654,000
		Consultant for E-Learning System Development	3	160231302010469	09/11/2016	995,796,000
		Subtotal Category 05				2,963,104,000
5	06	Training and Fellowships				
		- Training & certification of JFA				
		Training & certification of JFA	1	160231301000195	23/02/2016	354,793,000
		Training & certification of JFA	2	160231302001081	10/03/2016	161,620,000
		Training & certification of JFA	3	160231301004415	11/04/2016	104,899,850
		Training & certification of JFA	4	160231301004156	15/04/2016	14,200,500
		Training & certification of JFA	5	160231301004562	18/04/2016	115,099,332
		Training & certification of JFA	6	160231301005139	22/04/2016	185,607,700
		Training & certification of JFA	7	160231301005400	28/04/2016	37,436,000
		Training & certification of JFA	8	160231301005944	09/05/2016	8,124,000
		Training & certification of JFA	9	160231301006567	17/05/2016	1,700,000
		Training & certification of JFA	10	160231301006508	17/05/2016	3,490,000
		Training & certification of JFA	11	160231301007059	23/05/2016	19,172,000
		Training & certification of JFA	12	160231301007562	31/05/2016	112,660,000
		Training & certification of JFA	13	160231301007571	31/05/2016	138,490,000
		Training & certification of JFA	14	160231301007618	31/05/2016	19,350,000
		Training & certification of JFA	15	160231301008775	16/06/2016	3,490,000
		Training & certification of JFA	16	160231301008770	16/06/2016	2,530,000
		Training & certification of JFA	17	160231301008862	16/06/2016	2,590,000
		Training & certification of JFA	18	160231302004612	16/06/2016	245,200,000
		Training & certification of JFA	19	160231301008772	16/06/2016	18,464,000
		Training & certification of JFA	20	160231301008871	17/06/2016	21,131,496
		Training & certification of JFA	21	160231301009396	23/06/2016	32,032,000
		Training & certification of JFA	22	160231301009833	30/06/2016	15,400,000
		Training & certification of JFA	23	160231302005302	01/07/2016	423,700,000
		Training & certification of JFA	24	160231301009962	01/07/2016	1,900,000
		Training & certification of JFA	25	160231301010204	11/07/2016	344,800,000
		Training & certification of JFA	26	160231301012190	11/08/2016	31,430,000

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No	No. Cat	Activities	SP2D			
				No.	Date	Amount
		Training & certification of JFA	27	160231301012950	25/08/2016	14,072,000
		Training & certification of JFA	28	160231301013012	26/08/2016	134,109,200
		Training & certification of JFA	29	160231301013990	08/09/2016	211,254,000
		Training & certification of JFA	30	160231301013992	08/09/2016	217,565,150
		Training & certification of JFA	31	160231301014437	16/09/2016	161,770,037
		Training & certification of JFA	32	160231301014717	21/09/2016	12,909,000
		Training & certification of JFA	33	160231301014832	22/09/2016	147,770,539
		Training & certification of JFA	34	160231301014887	27/09/2016	33,000,000
		Training & certification of JFA	35	160231301015378	29/09/2016	15,796,000
		Training & certification of JFA	36	160231301015065	29/09/2016	15,330,000
		Training & certification of JFA	37	160231301015269	03/10/2016	121,735,132
		Training & certification of JFA	38	160231301015281	03/10/2016	126,035,212
		Training & certification of JFA	39	160231301015345	07/10/2016	152,570,000
		Training & certification of JFA	40	160231301016139	12/10/2016	11,360,000
		Training & certification of JFA	41	160231301015766	14/10/2016	126,440,000
		Training & certification of JFA	42	160231302005132	12/10/2016	71,951,620
		Training & certification of JFA	43	160231301015333	12/10/2016	17,218,517
		Training & certification of JFA	44	160231301015278	17/10/2016	36,000,000
		Training & certification of JFA	45	160231301016379	17/10/2016	38,050,000
		Training & certification of JFA	46	160231301016550	17/10/2016	6,200,000
		Training & certification of JFA	47	160231302004489	17/10/2016	418,390,000
		Training & certification of JFA	48	160231302009904	18/10/2016	307,800,000
		Training & certification of JFA	49	160231301016455	18/10/2016	23,220,000
		Training & certification of JFA	50	160231301016445	17/10/2016	76,599,950
		Training & certification of JFA	51	160231301016447	18/10/2016	38,000,000
		Training & certification of JFA	52	160231302009415	18/10/2016	306,000,000
		Training & certification of JFA	53	160231301016452	18/10/2016	8,000,000
		Training & certification of JFA	54	160231301016560	19/10/2016	134,800,556
		Training & certification of JFA	55	160231301016561	19/10/2016	116,813,013
		Training & certification of JFA	56	160231301016565	19/10/2016	37,500,000
		Training & certification of JFA	57	160231301016900	24/10/2016	12,428,717
		Training & certification of JFA	58	160231301016033	24/10/2016	154,735,325
		Training & certification of JFA	59	160231301016034	24/10/2016	166,920,135
		Training & certification of JFA	60	160231301016046	24/10/2016	11,770,000
		Training & certification of JFA	61	160231301016047	24/10/2016	119,420,000
		Training & certification of JFA	62	160231302009609	25/10/2016	186,300,000
		Training & certification of JFA	63	160231301017323	28/10/2016	255,465,000
		Training & certification of JFA	64	160231302009052	02/11/2016	332,920,000
		Training & certification of JFA	65	160231302009952	02/11/2016	325,000,000
		Training & certification of JFA	66	160231302009957	02/11/2016	324,000,000
		Training & certification of JFA	67	160231302009956	02/11/2016	245,000,000
		Training & certification of JFA	68	160231301017435	02/11/2016	383,000,000
		Training & certification of JFA	69	160231301017437	02/11/2016	5,990,000
		Training & certification of JFA	70	160231301017440	02/11/2016	7,310,000
		Training & certification of JFA	71	160231301017462	02/11/2016	11,342,000
		Training & certification of JFA	72	160231301017458	02/11/2016	11,195,000
		Training & certification of JFA	73	160231301017657	03/11/2016	27,971,316
		Training & certification of JFA	74	160231301017655	03/11/2016	30,466,000
		Training & certification of JFA	75	160231301017805	04/11/2016	33,000,000
		Training & certification of JFA	76	160231301017806	04/11/2016	28,000,000
		Training & certification of JFA	77	160231301018139	08/11/2016	137,834,900
		Training & certification of JFA	78	160231302010814	11/11/2016	293,814,000
		Training & certification of JFA	79	160231302010496	09/11/2016	858,000,000
		Training & certification of JFA	80	160231301018320	10/11/2016	8,870,000
		Training & certification of JFA	81	160231301018322	10/11/2016	13,916,000
		Training & certification of JFA	82	160231301018321	10/11/2016	10,575,000
		Training & certification of JFA	83	160231301018326	10/11/2016	6,073,000
		Training & certification of JFA	84	160231301018820	16/11/2016	129,705,000
		Training & certification of JFA	85	160231301018847	16/11/2016	39,035,000
		Training & certification of JFA	86	160231301018829	17/11/2016	10,714,920
		Training & certification of JFA	87	160231302011036	21/11/2016	253,600,000
		Training & certification of JFA	88	160231302011215	22/11/2016	530,800,000
		Training & certification of JFA	89	160231301019164	23/11/2016	13,705,000
		Training & certification of JFA	90	160231301019290	24-11-2016	12,935,000
		Training & certification of JFA	91	160231301019291	24-11-2016	77,725,000
		Training & certification of JFA	92	160231302011319	25-11-2016	433,300,000
		Training & certification of JFA	93	160231302011323	25-11-2016	326,300,000
		Training & certification of JFA	94	160231303005226	28-11-2016	205,000,000
		Training & certification of JFA	95	160231302011437	28-11-2016	200,000,000
		Training & certification of JFA	96	160231301019510	29-11-2016	12,204,000
		Training & certification of JFA	97	160231301019513	29-11-2016	4,270,634
		Training & certification of JFA	98	160231301020156	06-12-2016	15,196,210
		Training & certification of JFA	99	160231301020457	06-12-2016	20,000,000
		Training & certification of JFA	100	160231302012349	08-12-2016	77,200,000
		Training & certification of JFA	101	160231301021246	08-12-2016	14,460,000
		Training & certification of JFA	102	160231301020081	07-12-2016	382,296,700
		Training & certification of JFA	103	160231301020990	07-12-2016	84,235,000
		Training & certification of JFA	104	160231301021062	14-12-2016	39,540,779
		Training & certification of JFA	105	160231303005705	14-12-2016	435,130,000

No.	No. Cat	Activities	SP2D			
				No.	Date	Amount
		Training & certification of JFA	386	160231302013350	14-12-2016	202,300,000
						13,392,274,356
		Training & certification of Non JFA	1	160231301005401	25/04/2016	85,000,000
		Training & certification of Non JFA	2	160231301005453	25/04/2016	4,300,000
		Training & certification of Non JFA	3	160231301008867	16/06/2016	57,594,038
		Training & certification of Non JFA	4	160231301008872	17/06/2016	1,224,000
		Training & certification of Non JFA	5	160231303008335	17/06/2016	384,152,000
		Training & certification of Non JFA	6	160231301009084	28/06/2016	5,196,000
		Training & certification of Non JFA	7	160231301009085	28/06/2016	3,479,518
		Training & certification of Non JFA	8	160231301009082	28/06/2016	121,500,000
		Training & certification of Non JFA	9	160231301011006	25/07/2016	49,243,000
		Training & certification of Non JFA	10	160231303002206	17/08/2016	313,745,000
		Training & certification of Non JFA	11	160231301012571	18/08/2016	29,261,555
		Training & certification of Non JFA	12	160231301013251	30/08/2016	30,028,400
		Training & certification of Non JFA	13	160231302007479	22/09/2016	95,612,000
		Training & certification of Non JFA	14	160231301015071	28/09/2016	91,162,237
		Training & certification of Non JFA	15	160231301015647	04/10/2016	21,356,000
		Training & certification of Non JFA	16	160231301016136	12/10/2016	16,738,000
		Training & certification of Non JFA	17	160231301016127	12/10/2016	20,500,000
		Training & certification of Non JFA	18	160231301016265	16/10/2016	72,804,285
		Training & certification of Non JFA	19	160231304006474	18/10/2016	326,360,000
		Training & certification of Non JFA	20	160231301016362	19/10/2016	41,273,505
		Training & certification of Non JFA	21	160231302016901	24/10/2016	4,040,000
		Training & certification of Non JFA	22	160231301016937	25/10/2016	141,750,000
		Training & certification of Non JFA	23	160231301017065	26/10/2016	303,300,000
		Training & certification of Non JFA	24	160231301016936	25/10/2016	161,760,000
		Training & certification of Non JFA	25	160231302009734	26/10/2016	380,000,000
		Training & certification of Non JFA	26	160231301017224	28/10/2016	35,564,000
		Training & certification of Non JFA	27	160231302010608	11/11/2016	195,615,000
		Training & certification of Non JFA	28	160231302011078	23/11/2016	186,300,000
		Training & certification of Non JFA	29	160231301019333	25-11-2016	121,500,000
		Training & certification of Non JFA	30	160231302011351	25-11-2016	186,000,000
		Training & certification of Non JFA	31	160231303005204	25-11-2016	370,055,000
		Training & certification of Non JFA	32	160231302011350	25-11-2016	295,800,000
		Training & certification of Non JFA	33	160231303005357	05-12-2016	358,745,000
						4,355,561,798
		Training on technical subtance				
		Training on technical subtance	1	160231302001030	16/02/2016	115,479,000
		Training on technical subtance	2	160231302001306	22/02/2016	114,960,202
		Training on technical subtance	3	160231301001307	22/02/2016	120,546,600
		Training on technical subtance	4	160231301001641	01/03/2016	32,205,000
		Training on technical subtance	5	160231301001642	01/03/2016	28,965,000
		Training on technical subtance	6	160231301001686	01/03/2016	31,105,053
		Training on technical subtance	7	160231301002636	16/03/2016	86,427,039
		Training on technical subtance	8	160231301003092	24/03/2016	67,200,000
		Training on technical subtance	9	160231302001514	30/03/2016	81,900,000
		Training on technical subtance	10	160231301003357	30/03/2016	56,990,000
		Training on technical subtance	11	160231301003356	30/03/2016	28,155,000
		Training on technical subtance	12	160231301003736	05/04/2016	36,450,000
		Training on technical subtance	13	160231302001781	05/04/2016	87,310,000
		Training on technical subtance	14	160231301004007	07/04/2016	35,570,000
		Training on technical subtance	15	160231301004006	07/04/2016	37,360,000
		Training on technical subtance	16	160231303000830	07/04/2016	77,600,000
		Training on technical subtance	17	160231302004566	14/04/2016	80,616,000
		Training on technical subtance	18	160231301004568	14/04/2016	36,129,430
		Training on technical subtance	19	160231302004639	15/04/2016	35,560,000
		Training on technical subtance	20	160231302005009	21/04/2016	26,745,400
		Training on technical subtance	21	160231301005010	21/04/2016	35,775,696
		Training on technical subtance	22	160231301005149	22/04/2016	13,550,000
		Training on technical subtance	23	160231301005239	26/04/2016	329,505,500
		Training on technical subtance	24	160231301005298	27/04/2016	35,380,000
		Training on technical subtance	25	160231301005294	27/04/2016	30,430,000
		Training on technical subtance	26	160231301005402	28/04/2016	31,780,000
		Training on technical subtance	27	160231301005400	28/04/2016	30,350,000
		Training on technical subtance	28	160231301005440	28/04/2016	27,590,792
		Training on technical subtance	29	160231301005395	28/04/2016	33,134,515
		Training on technical subtance	30	160231301005399	28/04/2016	34,020,000
		Training on technical subtance	31	160231301005511	02/05/2016	5,130,000
		Training on technical subtance	32	160231301005960	09/05/2016	1,780,000
		Training on technical subtance	33	160231301005946	09/05/2016	31,850,000
		Training on technical subtance	34	160231301005903	09/05/2016	4,529,200
		Training on technical subtance	35	160231302005986	09/05/2016	10,276,000
		Training on technical subtance	36	160231301005958	09/05/2016	1,860,000
		Training on technical subtance	37	160231301005854	09/05/2016	28,510,000
		Training on technical subtance	38	160231302006075	10/05/2016	33,220,000
		Training on technical subtance	39	160231302006216	10/05/2016	7,205,940
		Training on technical subtance	40	160231301006217	10/05/2016	4,823,100
		Training on technical subtance	41	160231301006374	12/05/2016	44,600,000
		Training on technical subtance	42	160231301006373	12/05/2016	33,230,000

No	No. Cat	Activities	SP2D			
				No.	Date	Amount
		Training on technical substance	43	160231301005875	12/05/2016	32,192,200
		Training on technical substance	44	160231301005877	12/05/2016	33,624,229
		Training on technical substance	45	160231301005483	12/05/2016	29,637,300
		Training on technical substance	46	160231302003148	17/05/2016	81,003,000
		Training on technical substance	47	160231301006512	18/05/2016	80,003,000
		Training on technical substance	48	160231301006513	18/05/2016	6,198,800
		Training on technical substance	49	160231301006798	19/05/2016	29,430,000
		Training on technical substance	50	160231301006796	19/05/2016	32,107,000
		Training on technical substance	51	160231301006794	19/05/2016	35,221,800
		Training on technical substance	52	160231301006792	19/05/2016	36,790,000
		Training on technical substance	53	160231301007172	24/05/2016	100,235,800
		Training on technical substance	54	160231301006850	20/05/2016	42,860,900
		Training on technical substance	55	160231301006931	20/05/2016	36,496,000
		Training on technical substance	56	160231301007040	23/05/2016	7,378,625
		Training on technical substance	57	160231301007041	23/05/2016	3,995,600
		Training on technical substance	58	160231301007236	25/05/2016	28,300,000
		Training on technical substance	59	160231301007238	25/05/2016	55,000,000
		Training on technical substance	60	160231302003599	25/05/2016	75,100,000
		Training on technical substance	61	160231301007433	25/05/2016	4,350,350
		Training on technical substance	62	160231302003602	26/05/2016	105,400,000
		Training on technical substance	63	160231302003605	26/05/2016	94,892,000
		Training on technical substance	64	160231302003601	26/05/2016	77,600,000
		Training on technical substance	65	160231301007582	26/05/2016	40,624,200
		Training on technical substance	66	160231301007583	26/05/2016	25,480,000
		Training on technical substance	67	160231301007601	30/05/2016	34,216,000
		Training on technical substance	68	160231302003728	27/05/2016	77,150,000
		Training on technical substance	69	160231302003797	31/05/2016	75,624,000
		Training on technical substance	70	160231302003749	30/05/2016	98,070,000
		Training on technical substance	71	160231301007869	01/06/2016	3,379,200
		Training on technical substance	72	160231301007808	02/06/2016	20,577,000
		Training on technical substance	73	160231302004034	06/06/2016	80,830,000
		Training on technical substance	74	160231302004092	07/06/2016	76,900,000
		Training on technical substance	75	160231302004095	07/06/2016	104,600,000
		Training on technical substance	76	160231301008346	09/06/2016	83,740,613
		Training on technical substance	77	160231301008346	09/06/2016	16,430,000
		Training on technical substance	78	160231302004222	08/06/2016	97,035,000
		Training on technical substance	79	160231302004230	08/06/2016	29,920,000
		Training on technical substance	80	160231301008450	10/06/2016	43,320,000
		Training on technical substance	81	160231302004363	10/06/2016	127,700,000
		Training on technical substance	82	160231301008509	13/06/2016	12,522,000
		Training on technical substance	83	160231302004611	16/06/2016	78,260,000
		Training on technical substance	84	160231302004613	16/06/2016	33,260,000
		Training on technical substance	85	160231301008902	17/06/2016	27,794,500
		Training on technical substance	86	160231301008892	17/06/2016	79,300,000
		Training on technical substance	87	160231301008891	17/06/2016	85,260,000
		Training on technical substance	88	160231302004660	17/06/2016	83,500,000
		Training on technical substance	89	160231302004661	17/06/2016	24,890,000
		Training on technical substance	90	160231302004662	17/06/2016	29,205,000
		Training on technical substance	91	160231301009037	20/06/2016	20,068,000
		Training on technical substance	92	160231301009269	22/06/2016	157,950,000
		Training on technical substance	93	160231301009270	22/06/2016	159,900,000
		Training on technical substance	94	160231301009262	22/06/2016	86,400,000
		Training on technical substance	95	160231301009272	22/06/2016	125,550,000
		Training on technical substance	96	160231301009271	22/06/2016	121,500,000
		Training on technical substance	97	160231302004845	22/06/2016	92,700,000
		Training on technical substance	98	160231301009237	22/06/2016	10,000,000
		Training on technical substance	99	160231301009365	23/06/2016	37,710,000
		Training on technical substance	100	160231301009362	23/06/2016	5,000,000
		Training on technical substance	101	160231302004901	24/06/2016	50,308,000
		Training on technical substance	102	160231302004980	24/06/2016	77,200,000
		Training on technical substance	103	160231301009463	24/06/2016	10,000,000
		Training on technical substance	104	160231301009582	27/06/2016	9,405,300
		Training on technical substance	105	160231301009606	28/06/2016	10,000,000
		Training on technical substance	106	160231301009581	27/06/2016	271,062,333
		Training on technical substance	107	160231301009681	28/06/2016	121,300,000
		Training on technical substance	108	160231301009853	30/06/2016	31,760,000
		Training on technical substance	109	160231302005311	01/07/2016	72,000,000
		Training on technical substance	110	160231302005303	01/07/2016	110,250,000
		Training on technical substance	111	160231301010214	11/07/2016	3,920,525
		Training on technical substance	112	160231302005459	11/07/2016	26,420,000
		Training on technical substance	113	160231302005460	11/07/2016	97,200,000
		Training on technical substance	114	160231301010671	19/07/2016	10,000,000
		Training on technical substance	115	160231301010713	19/07/2016	10,000,000
		Training on technical substance	116	160231301010715	19/07/2016	10,200,000
		Training on technical substance	117	160231301010737	19/07/2016	33,210,000
		Training on technical substance	118	160231301010850	21/07/2016	85,505,576
		Training on technical substance	119	160231301011043	26/07/2016	36,360,000
		Training on technical substance	120	160231301011143	27/07/2016	30,150,000
		Training on technical substance	121	160231301011206	28/07/2016	5,014,000

No	No. Cat	Activities	SP2D			
				No.	Date	Amount
		Training on technical substance	122	160231301011322	01/08/2016	33,042,000
		Training on technical substance	123	160231302006220	01/08/2016	75,990,000
		Training on technical substance	124	160231301011621	03/08/2016	12,000,000
		Training on technical substance	125	160231301011623	03/08/2016	10,000,000
		Training on technical substance	126	160231301011541	03/08/2016	36,210,000
		Training on technical substance	127	160231301011424	05/08/2016	40,226,000
		Training on technical substance	128	160231301011922	05/08/2016	438,993,275
		Training on technical substance	129	160231301012026	09/08/2016	10,000,000
		Training on technical substance	130	160231302006515	09/08/2016	49,200,000
		Training on technical substance	131	160231301012040	09/08/2016	13,055,000
		Training on technical substance	132	160231301012191	11/08/2016	31,300,000
		Training on technical substance	133	160231301012192	11/08/2016	27,900,000
		Training on technical substance	134	160231301012189	11/08/2016	74,205,000
		Training on technical substance	135	160231301012212	12/08/2016	129,000,900
		Training on technical substance	136	160231301012319	15/08/2016	4,910,888
		Training on technical substance	137	160231301012376	15/08/2016	20,000,000
		Training on technical substance	138	160231301012572	18/08/2016	20,735,810
		Training on technical substance	139	160231301012790	23/08/2016	10,000,000
		Training on technical substance	140	160231301012804	23/08/2016	12,000,000
		Training on technical substance	141	160231301012959	25/08/2016	20,310,000
		Training on technical substance	142	160231301012960	25/08/2016	30,000,000
		Training on technical substance	143	160231302007225	26/08/2016	89,765,200
		Training on technical substance	144	160231301013297	31/08/2016	31,774,000
		Training on technical substance	145	160231302007489	02/09/2016	110,990,200
		Training on technical substance	146	160231301013694	02/09/2016	5,800,000
		Training on technical substance	147	160231302007551	05/09/2016	95,900,000
		Training on technical substance	148	160231301013884	06/09/2016	41,050,000
		Training on technical substance	149	160231301013903	08/09/2016	39,260,000
		Training on technical substance	150	160231301013905	08/09/2016	60,337,900
		Training on technical substance	151	160231301013984	08/09/2016	35,200,000
		Training on technical substance	152	160231303003799	13/09/2016	37,800,000
		Training on technical substance	153	160231301014635	16/09/2016	6,490,000
		Training on technical substance	154	160231301014635	16/09/2016	8,065,000
		Training on technical substance	155	160231301014430	16/09/2016	13,355,000
		Training on technical substance	156	160231303003862	16/09/2016	10,925,000
		Training on technical substance	157	160231302008043	16/09/2016	176,885,000
		Training on technical substance	158	160231301014490	16/09/2016	281,665,000
		Training on technical substance	159	160231302008222	21/09/2016	95,045,000
		Training on technical substance	160	160231301014721	21/09/2016	5,038,000
		Training on technical substance	161	160231301014728	22/09/2016	20,000,000
		Training on technical substance	162	160231301014788	22/09/2016	69,243,130
		Training on technical substance	163	160231301014791	22/09/2016	31,000,000
		Training on technical substance	164	160231301014792	23/09/2016	39,331,200
		Training on technical substance	165	160231302008403	26/09/2016	93,620,000
		Training on technical substance	166	160231301014965	27/09/2016	10,000,000
		Training on technical substance	167	160231301014966	27/09/2016	10,000,000
		Training on technical substance	168	160231302008511	27/09/2016	71,435,000
		Training on technical substance	169	160231301015144	29/09/2016	77,036,000
		Training on technical substance	170	160231301015383	03/10/2016	37,050,000
		Training on technical substance	171	160231301015330	04/10/2016	10,000,000
		Training on technical substance	172	160231301015346	05/10/2016	10,000,000
		Training on technical substance	173	160231302008805	04/10/2016	99,205,000
		Training on technical substance	174	160231302008830	20/10/2016	100,760,000
		Training on technical substance	175	160231301015646	06/10/2016	33,726,000
		Training on technical substance	176	160231301015648	06/10/2016	30,005,200
		Training on technical substance	177	160231301016170	12/10/2016	12,280,200
		Training on technical substance	178	160231301015765	07/10/2016	10,005,000
		Training on technical substance	179	160231301015796	07/10/2016	14,050,000
		Training on technical substance	180	160231301016130	12/10/2016	10,000,000
		Training on technical substance	181	160231301016134	12/10/2016	16,500,000
		Training on technical substance	182	160231301016133	12/10/2016	10,200,000
		Training on technical substance	183	160231301016131	12/10/2016	7,272,500
		Training on technical substance	184	160231301016166	13/10/2016	33,580,500
		Training on technical substance	185	160231301016179	13/10/2016	26,730,000
		Training on technical substance	186	160231301016180	13/10/2016	34,004,000
		Training on technical substance	187	160231301016181	13/10/2016	25,359,605
		Training on technical substance	188	160231301016277	14/10/2016	10,000,000
		Training on technical substance	189	160231301016446	18/10/2016	10,000,000
		Training on technical substance	190	160231301016451	19/10/2016	10,000,000
		Training on technical substance	191	160231301016501	19/10/2016	102,175,614
		Training on technical substance	192	160231301016556	19/10/2016	27,920,000
		Training on technical substance	193	160231301016558	19/10/2016	56,283,600
		Training on technical substance	194	160231301016901	24/10/2016	19,412,515
		Training on technical substance	195	160231301016879	24/10/2016	10,000,000
		Training on technical substance	196	160231301017030	26/10/2016	14,660,000
		Training on technical substance	197	160231302009302	25/10/2016	99,745,000
		Training on technical substance	198	160231302009704	25/10/2016	104,550,000
		Training on technical substance	199	160231301017332	26/10/2016	27,860,000
		Training on technical substance	200	160231301017331	26/10/2016	34,452,000

No	No. Cat	Activities	SP2D			
				No.	Date	Amount
		Training on technical substance	201	160231301017035	25/10/2016	49,876,000
		Training on technical substance	202	160231301017720	27/10/2016	272,874,768
		Training on technical substance	203	160231301017726	28/10/2016	10,000,000
		Training on technical substance	204	160231302004687	02/11/2016	87,000,000
		Training on technical substance	205	160231302009954	02/11/2016	59,905,000
		Training on technical substance	206	160231302009949	02/11/2016	50,880,000
		Training on technical substance	207	160231301017429	02/11/2016	5,355,000
		Training on technical substance	208	160231301017430	02/11/2016	7,037,000
		Training on technical substance	209	160231301017428	02/11/2016	19,634,104
		Training on technical substance	210	160231301017654	03/11/2016	10,000,000
		Training on technical substance	211	160231301017658	03/11/2016	17,520,200
		Training on technical substance	212	160231301018087	08/11/2016	3,934,466
		Training on technical substance	213	160231302010375	08/11/2016	105,920,000
		Training on technical substance	214	160231301018155	08/11/2016	5,006,779
		Training on technical substance	215	160231302010373	08/11/2016	114,000,000
		Training on technical substance	216	160231301018360	09/11/2016	85,150,000
		Training on technical substance	217	160231301018235	09/11/2016	2,256,000
		Training on technical substance	218	160231301018357	10/11/2016	9,000,000
		Training on technical substance	219	160231301018355	10/11/2016	11,457,000
		Training on technical substance	220	160231301018233	09/11/2016	40,290,100
		Training on technical substance	221	160231301018551	14/11/2016	24,160,000
		Training on technical substance	222	160231301018573	14/11/2016	30,230,000
		Training on technical substance	223	160231301018564	14/11/2016	10,000,000
		Training on technical substance	224	160231302010858	16/11/2016	76,300,000
		Training on technical substance	225	160231302018902	16/11/2016	10,005,000
		Training on technical substance	226	160231302018962	17/11/2016	4,645,000
		Training on technical substance	227	160231302018963	17/11/2016	3,492,000
		Training on technical substance	228	160231302018826	17/11/2016	6,255,284
		Training on technical substance	229	160231302018827	17/11/2016	10,000,000
		Training on technical substance	230	160231302018820	17/11/2016	10,000,000
		Training on technical substance	231	160231302011083	21/11/2016	79,720,000
		Training on technical substance	232	160231302011067	21/11/2016	105,540,000
		Training on technical substance	233	160231302011060	21/11/2016	74,800,000
		Training on technical substance	234	160231301019298	24-11-2016	10,200,000
		Training on technical substance	235	160231301019384	25-11-2016	17,331,620
		Training on technical substance	236	160231302011405	28-11-2016	18,660,000
		Training on technical substance	237	160231301019508	29-11-2016	11,220,000
		Training on technical substance	238	160231301019509	29-11-2016	7,935,000
		Training on technical substance	239	160231301019511	29-11-2016	17,800,100
		Training on technical substance	240	160231302011510	29-11-2016	110,300,000
		Training on technical substance	241	160231301019621	30-11-2016	92,720,000
		Training on technical substance	242	160231302011652	30-11-2016	77,550,000
		Training on technical substance	243	160231302011653	30-11-2016	105,400,000
		Training on technical substance	244	160231302011501	29-11-2016	119,720,000
		Training on technical substance	245	160231302011656	30-11-2016	111,000,000
		Training on technical substance	246	160231301020485	06-12-2016	23,413,259
		Training on technical substance	247	160231301020486	06-12-2016	15,756,000
		Training on technical substance	248	160231302012157	06-12-2016	38,300,000
		Training on technical substance	249	160231302011916	02-12-2016	91,290,000
		Training on technical substance	250	160231302011906	02-12-2016	75,800,000
		Training on technical substance	251	160231301020116	02-12-2016	8,500,000
		Training on technical substance	252	160231301020130	02-12-2016	11,091,000
		Training on technical substance	253	160231301020129	02-12-2016	3,780,000
		Training on technical substance	254	160231302012164	14-12-2016	217,960,000
		Training on technical substance	255	160231701001240	31-12-2016	272,235,500
						13,209,770,754
		Subtotal Category 05				31,853,806,308
		TOTAL EXPENDITURES				40,231,138,127

STATE ACCOUNTABILITY REVITALIZATION PROJECT (STAR) ADB LOAN NO.2927 - INO
LIST of EXPENDITURES WITHDRAWN FROM GOI
For the Year Ended December 31,2016 (in Indonesia Rupiah)

PMU STAR : PUSAT PEMBINAAN JFA BPKP

In Rp

No.	SP2D No.	SP2D Date	Amount	Description
1	161331301001308	26/02/2016	23,466,799.00	Ganti Uang Persediaan (GUP)
2	161331301006969	15/03/2016	12,296,000.00	Honor pengelola anggaran bulan Januari-Februari 2016
3	161331301010552	24/03/2016	48,108,451.00	Ganti Uang Persediaan (GUP)
4	161331301014503	21/04/2016	101,584,257.00	Ganti Uang Persediaan (GUP)
5	161331301018273	11/05/2016	12,280,000.00	Honor pengelola anggaran bulan Maret-April
6	161331301021675	24/05/2016	29,456,401.00	Ganti Uang Persediaan (GUP)
7	161331301027262	13/06/2016	38,841,804.00	Ganti Uang Persediaan (GUP)
8	161331301029738	31/05/2016	135,700,000.00	Honorarium Bulan Maret-Mei 2016 Kegiatan Satgas Executing Agency STAR tahun 2016
9	161331301033272	21/07/2016	35,516,303.00	Ganti Uang Persediaan (GUP)
10	161331301035077	19/07/2016	12,280,000.00	Honor pengelola anggaran Mei-Juni 2016
11	161331301037337	29/07/2016	16,497,374.00	Ganti Uang Persediaan (GUP)
12	161331301043315	26/08/2016	36,794,209.00	Ganti Uang Persediaan (GUP)
13	161331301046184	27/09/2016	12,280,000.00	Honor pengelola anggaran bulan Juli-Agustus 2016
14	161331301049448	27/09/2016	25,823,560.00	Ganti Uang Persediaan (GUP)
15	161331301051908	24/10/2016	3,500,000.00	Honor Narasumber Kuliah Umum di Universitas Jambi - Kep-24 tgl 22 Agustus 2016
16	161331301053670	20/10/2016	55,467,225.00	Ganti Uang Persediaan (GUP)
17	161331301057116	21/10/2016	65,271,000.00	Ganti Uang Persediaan (GUP)
18	161331301058810	21/10/2016	29,314,500.00	Ganti Uang Persediaan (GUP)
19	161331301059526	08/11/2016	12,280,000.00	Honor September s.d. Oktober 2016 sesuai SK No.KEP-56 tanggal 15 Februari 2016
20	161331301065974	25/11/2016	75,074,000.00	Ganti Uang Persediaan (GUP)
21	161331301065990	23/11/2016	5,440,000.00	Belanja Barang sesuai SK No.KEP/JF/2016 tgl 15 Maret 2016 honor pejabat Pengadaan
22	161331301067516	29/11/2016	15,283,000.00	Ganti Uang Persediaan (GUP)
23	161331301070381	05/12/2016	280,250,000.00	Honor satgas Pusat STAR bulan Juni-Oktober 2016
24	161331301070382	05/12/2016	371,800,000.00	Honor satgas STAR Perwakilan Type A bulan Juni-Oktober 2016
25	161331301070383	05/12/2016	166,250,000.00	Honor satgas Perwakilan Type B STAR bulan Juni-Oktober 2016
26	161331301070387	05/12/2016	5,540,000.00	Honor pengelola anggaran bulan Nov STAR
27	161331301070391	05/12/2016	3,240,000.00	Honor pengelola anggaran bulan Des STAR
28	161331301071731	07/12/2016	45,806,000.00	Pembayaran honor Satgas STAR bulan Nop
29	161331301071732	07/12/2016	44,806,000.00	Pembayaran honor satgas STAR bulan Des
30	161331301071733	07/12/2016	71,500,000.00	Pembayaran honor Satgas STAR Perwakilan Tipe A Nop
31	161331301071734	07/12/2016	21,250,000.00	Pembayaran honor Satgas STAR Perwakilan Tipe B Nop
32	161331301071736	07/12/2016	606,000.00	Honor UK pejabat pengadaan Nop
33	161331301071747	07/12/2016	22,345,000.00	Ganti Uang Persediaan (GUP)
34	161331301077501	07/12/2016	680,000.00	Honor UK pejabat pengadaan Des
35	161331301076912	16/12/2016	10,703,000.00	ST-712/STAR/2016; 24/11/2016 PD ke Bandung dalam rangka tingkat akhir
36	161331301076913	16/12/2016	6,997,000.00	ST-224/LT/STAR/2016; 2/12/2016 Pengikutan forum di Bandung
37	161331301077846	16/12/2016	3,304,000.00	ST-727/LT/STAR/2016; 6/12/2016 Persiapan TOT Adult Learning di Bandung
38	161331301078241	19/12/2016	7,480,000.00	ST-233/STAR/2016; 15/12/2016 Rekonsiliasi data keuangan STAR tahun 2016
39	161331301078242	19/12/2016	4,275,000.00	ST-234/STAR/2016; 13/12/2016 Persiapan penyusunan AWP 2017 Kegiatan Bandung
40	161331301098262	31/12/2016	37,224,070.00	Ganti Uang Persediaan (GUP)
	TOTAL		1,827,994,161.00	

APPENDIX 5

LIST OF LOAN AND GOI REFUND

IVA

STAR PROJECT ADB LOAN NO. 2927-INO
LIST OF LOAN REFUND

For the Year Ended December 31,2016 (in Indonesia Rupiah)

PMU STAR : PUSAT PEMBINAAN JFA BPKP

In Rp.

No.	SP2D			Refund	Category	NTPN
	No.SP2D	Date	Amount			
1	161331301021675	24-05-2016	80.253.000	915.650	02	D51AE520DMLCJ5GI
2	161331301035110	26-07-2016	65.320.200	4.345.120	02	3232523A3N04DFO2
3	161331301045135	07-09-2016	242.068.700	19.591.543	02	15CE0SCJ4B2Q1C0F
4	161331301043795	28-09-2016	75.960.300	21.546.549	02	1356774010D5MDBI
5	161331301055400	14-10-2016	27.830.000	210.000	02	212954UR07E9092
6	161331301055511	17-10-2016	63.620.400	12.793.050	02	835747LC8JKE0BI
7	161331301055512	17-10-2016	69.200.000	2.631.730	02	445E1TQ7KI95HA
8	161331301055521	17-10-2016	65.290.000	4.726.600	02	3DR9460UUS8T1QI
9	161331301075926	15-12-2016	195.486.553	2.050.890	02	1A39G9L677CXJHDL
10	161331303002033	03-03-2016	305.700.000	4.000.000	06	074964H7KVHMIQPP
11	161331303002043	03-03-2016	466.790.000	7.500.000	06	1426020706290600
12	161331303002495	15-03-2016	307.600.000	112.000.000	06	6C9C64504KIBAPDP
13	161331303003753	10-05-2016	411.500.000	9.575.000	06	2A7506A1I1L7V69P
14	161331303007781	12-05-2016	790.600.000	1.700.000	06	52CAFA0TBB6ST002
15	161331303008311	26-05-2016	232.500.000	1.200.000	06	0C5213723-DCRC02
16	161331303010787	10-06-2016	51.575.000	1.500.000	06	3L72E3UVN8LP002
17	161331303003021	31-03-2016	507.875.000	25.550.000	06	10032CSTU21000LD
18	161331303022934	28-05-2016	702.820.000	55.500.000	06	U0LUJ000PH2K0QEM
19	161331303004326	26-05-2016	403.853.000	59.750.000	06	A0P2Y7B420804HC2
20	161331303012306	04-04-2016	407.000.000	3.000.000	05	6565063UPIVD9L40G
21	161331301071730	06-12-2016	667.890.296	778.260	05	C975CZ7B5LBNG7UF
22	161331303056397	19-10-2016	113.445.024	23.607.359	05	35AA33JHFV8ALB32
23	161331303023375	30-05-2016	187.210.245	70.255.760	05	3810B233Q6V5JLP2
24	161331303020066	10-05-2016	959.535.381	178.520.892	05	1A04C3283AAUBYYZ
25	161331303063512	24-11-2016	398.355.520	17.498.473	05	4D9747TRY0RIC5I
26	161331301056799	19-10-2016	741.345.000	16.877.666	05	A3E202LI3LAFJJUI
27	161331301059409	02-11-2016	63.290.000	2.903.012	07	D7B1E2DY3948ODUI
28	161331301063510	24-11-2016	97.300.000	15.864.193	07	UUUUC2D45F77KUI
29	161331301063511	24-11-2016	41.777.000	3.200.049	07	BE437ZDGJBVDGJI
30	161331301063514	24-11-2016	706.493.000	30.596.210	07	BG6B97D5NBE0R60I
TOTAL				561.309.264		

STAR PROJECT ADB LOAN NO. 2927-INO
LIST OF LOAN REFUND

For the Year Ended December 31,2016 (In Indonesia Rupiah)

PIU STAR : PUSAT INFORMASI PENGAWASAN BPKP

In Rp.

No.	SPZD			Refund	Category	NTPN
	No.SPZD	Date	Amount			
1	161771301056341	19-10-2016	120.116.190	22.551.700	05	D229D72VKKRD7002
2	162221201063599	15-[illegible]-2016	801.183.344	34.922.528	05	11E29270F39J6571
	Jumlah			97.374.228		

STAR PROJECT ADB LOAN NO. 2927-INO
LIST OF LOAN REFUND

For the Year Ended December 31,2016 (in Indonesia Rupiah)

PIU STAR : PIU PUSDIKLATWAS BPKP

In Rp.

No.	SP2D No SP2D	SP2D Date	SP2D Amount	Refund	Category	NTPN
1	160231301206707	27-01-2016	35.520.000	1.730.000	06	[illegible]
2	160231301205100	20-04-2016	37.320.000	1.550.000	06	[illegible]
3	160231301500502	12-05-2016	8.724.000	360.000	06	[illegible]
4	160231301500950	20-05-2016	38.446.000	2.150.000	06	[illegible]
5	160231301502610	31-05-2016	10.450.000	450.000	06	[illegible]
6	160231301105354	09-05-2016	11.560.000	4.300.000	06	[illegible]
7	160231301008772	16-06-2016	10.464.000	750.000	06	[illegible]
8	160231301003048	16-02-2016	113.479.000	16.545.497	06	[illegible]
9	160231301000546	09-06-2016	16.480.000	5.000	06	[illegible]
10	160231301000573	16-06-2016	8.139.000	813.172	06	[illegible]
11	160231301002029	23-06-2016	13.172.000	2.258.103	06	[illegible]
12	160231301002328	27-07-2016	4.360.957	358.738	06	[illegible]
13	160231301002060	21-07-2016	7.572.660	2.423.240	06	[illegible]
14	160231301007400	01-08-2016	5.319.200	210.832	06	[illegible]
15	160231301009479	27-08-2016	11.372.500	1.290.000	01	[illegible]
16	160231301007311	23-05-2016	5.590.000	2.454.326	06	[illegible]
17	160231301007530	27-04-2016	13.550.000	30.000	06	[illegible]
18	160231301012290	11-08-2016	31.540.100	120.000	06	[illegible]
19	160231301011105	26-12-2016	93.248.000	2.105.502	06	[illegible]
20	160231301010720	11-12-2016	4.717.000	1.180.000	01	[illegible]
21	160231301012350	25-10-2016	16.072.020	530.000	06	[illegible]
22	160231301013881	30-06-2016	41.850.000	530.000	06	[illegible]
23	160231301009882	27-06-2016	5.483.300	790.200	06	[illegible]
24	160231301010815	20-07-2016	22.486.000	721.000	01	[illegible]
25	160231301012297	12-08-2016	36.256.000	604.500	01	[illegible]
26	160231301012345	12-08-2016	11.560.000	657.840	01	[illegible]
27	160231301012796	13-08-2016	13.790.400	63.900	01	[illegible]
28	160231301012066	08-09-2016	211.591.800	200.000	06	[illegible]
29	160231301014726	22-09-2016	60.241.850	471.443	06	[illegible]
30	160231301014012	22-09-2016	149.775.500	2.600.000	06	[illegible]
31	160231301015209	05-10-2016	121.793.132	200.000	06	[illegible]
32	160231301017256	30-09-2016	53.818.400	1.350.000	06	[illegible]
33	160231301017331	01-10-2016	104.915.212	2.685.330	06	[illegible]
34	160231301016765	14-10-2016	70.314.250	129.785	06	[illegible]
35	160231301016461	19-10-2016	114.913.011	1.016.535	06	[illegible]
36	160231301016350	19-10-2016	136.030.510	1.123.459	06	[illegible]
37	160231301014036	25-09-2016	14.412.000	2.140.000	01	[illegible]
38	160231301016567	19-10-2016	18.373.500	1.399.683	06	[illegible]
39	160231301012902	28-09-2016	219.365.130	50.000	06	[illegible]
40	160231301013186	29-09-2016	221.391.870	50.000	06	[illegible]
41	160231301017557	23-11-2016	71.578.908	5.312.170	06	[illegible]
42	160231301010012	11-10-2016	9.910.000	730.000	06	[illegible]
43	160231301020591	27-12-2016	81.295.000	3.230.000	06	[illegible]
44	160231301000058	26-03-2016	87.200.000	13.387.050	06	[illegible]
45	160231301002686	16-03-2016	89.477.029	401.519	05	[illegible]
46	160231301002681	01-03-2016	31.305.053	203.053	06	[illegible]
47	160231301007641	10-03-2016	73.205.050	17.000	06	[illegible]
48	160231301004566	14-04-2016	60.616.000	100	06	[illegible]
49	160231301005617	07-04-2016	28.065.000	2.428.000	06	[illegible]
50	160231301004006	07-04-2016	31.560.000	339.290	06	[illegible]
51	160231301008726	19-05-2016	29.430.000	820.000	06	[illegible]
52	160231301002329	26-04-2016	34.020.000	470.000	06	[illegible]
53	160231301003429	26-04-2016	39.330.000	4.100.000	06	[illegible]
54	160231301006450	20-05-2016	12.600.000	60.500	06	[illegible]
55	160231301007709	25-05-2016	28.130.000	1.360.000	06	[illegible]
56	160231301006799	10-05-2016	35.121.800	1.870	06	[illegible]
57	160231301007362	11-05-2016	122.200.000	8.360.000	06	[illegible]
58	160231301005209	27-04-2016	35.380.020	275.200	06	[illegible]
59	160231301005016	21-06-2016	35.739.606	4.171.606	06	[illegible]
60	160231301006795	19-05-2016	32.107.070	112.000	06	[illegible]
61	160231301007232	26-05-2016	40.381.220	2.700.400	06	[illegible]
62	160231301005704	27-07-2016	30.430.000	500.000	06	[illegible]
63	160231301005394	20-06-2016	33.131.535	2.336.331	06	[illegible]
64	160231301013394	08-09-2016	26.200.000	3.730.000	06	[illegible]
65	160231301016564	19-10-2016	104.175.420	936.200	06	[illegible]
66	160231301013873	06-09-2016	234.013.200	2.480.100	06	[illegible]
67	160231301011042	26-07-2016	36.260.000	7.400.000	06	[illegible]
68	160231301007609	05-05-2016	5.215.200	410.659	06	[illegible]
69	160231301003007	22-02-2016	120.040.500	14.116.523	06	[illegible]
70	160231301016322	10-11-2016	10.016.000	1.360.000	06	[illegible]
Jumlah				136.787.305		

STAR PROJECT ADB LOAN NO. 2927-INO
DAFTAR PENGEMBALIAN BELANJA KEGIATAN (Rupiah Murni)
Untuk Tahun Yang Berakhir 31 Desember 2016

PMU STAR : PUSAT PEMBINAAN JFA BPKP

Dlm Rp.

No.	SP2D			Refund	NTPN
	No.SP2D	Date	Amount		
1	161351502053670	10-10-2016	4.485.075	2.633.200	AC1878K7552M3JNI
2	161331701070242	19-12-2016	4.575.000	737.000	9000849JRKLJC9RK2
Jumlah				3.370.200	

APPENDIX 6

FINANCIAL STATEMENT OF SPECIAL ACCOUNT

(FISSA)

WA

FINANCIAL STATEMENT FOR SPECIAL ACCOUNT (PHSA) NO.601.3[illegible]

1). Detail application for replenishment during Fiscal Year 2016 periode from January 01,2016 up to December 31,2016 consist of:

No.	Application No. & Dated	Category	Withdrawal Application: Summary Sheet (SS) Rp.	Summary Sheet (SS) USD	Statement of Expenditure (SOE) Rp.	Statement of Expenditure (SOE) USD	Replenished by ADB: Withdrawal Application (WA) No	Withdrawal Application (WA) Transd	Amount paid to S.A USD	Amount refund to S.A USD	Remarks USD	Remarks
							56 DIPB (SOE)	15-01-2016	256,328.[illegible]			
							57 DIPB (SS)	07-01-2016	836,024.[illegible]			
							58 DIPB (SOE)	15-01-2016	717,[illegible]			
							Less refund	13-01-2016		3,246.51		
							Less refund	29-01-2016		4,245.56		
1.	WA No.59 DIPB 15-01-2016	01 Research and Development										
		02 Institutional Development										
		03 Equipment, Vehicles & Furniture	7,745,000,000	565,390.18								
		04 Teaching and Learning Materials		-								
		05 Consulting Services	-	-								
		06 Training and Fellowships	1,234,000,000	230,543.20								
		07 Project Management										
		Subtotal	12,975,000,000	795,933.38	0	0	59 DIPB (SS)	03-02-2016	787,538.38			
2.	WA No.60 DIPB 13-01-2016	01 Research and Development			61,456,975	4,474.47						
		02 Institutional Development			1[illegible],402,602	7,334.54						
		03 Equipment, Vehicles & Furniture										
		04 Teaching and Learning Materials				-						
		05 Consulting Services			551,[illegible],700	40,4[illegible]						
		06 Training and Fellowships			10,[illegible],510	782,458.[illegible]						
		07 Project Management			1,062,413,400	76,980.[illegible]						
		Subtotal			12,608,[illegible]	911,[illegible]	60 DIPB (SOE)	03-02-2016	911,301.66			
							Less refund	06-02-2016		31,116.32		
3.	WA No.61 DIPB 26-01-2016	01 Research and Development			218,563,207	15,[illegible]						
		02 Institutional Development			-	-						
		03 Equipment, Vehicles & Furniture			48,300,000	3,[illegible]						
		04 Teaching and Learning Materials			158,[illegible],850	11,[illegible]						
		05 Consulting Services			1,[illegible]	97,[illegible]						
		06 Training and Fellowships			5,[illegible],376	516,770.51						
		07 Project Management			1[illegible],255,427	81,[illegible]						
		Subtotal	-	-	[illegible]	851,[illegible]	61 DIPB (SOE)	12-02-2016	[illegible]			
4.	WA No.62 DIPB 10-02-2016	01 Research and Development				-						
		02 Institutional Development			7,304,012	541.59						
		03 Equipment, Vehicles & Furniture				-						
		04 Teaching and Learning Materials			60,948,000	4,399.4[illegible]						
		05 Consulting Services			-	-						
		06 Training and Fellowships			2,475,259,985	180,203.[illegible]						
		07 Project Management			45,[illegible]	1,[illegible]						
		Subtotal			2,578,837,800	186,[illegible]	62 DIPB (SOE)	07-03-2016	185,[illegible]			
5.	WA No.63 DIPB 18-03-2016	01 Research and Development				-						
		02 Institutional Development			-	-						
		03 Equipment, Vehicles & Furniture			-							
		04 Teaching and Learning Materials			-							
		05 Consulting Services				-						
		06 Training and Fellowships			10,[illegible]	752,[illegible]						
		07 Project Management										
		Subtotal			10,[illegible]	75[illegible]	63 DIPB (SOE)	12-04-2016	752,[illegible]			
6.	WA No.64 DIPB 18-03-2016	01 Research and Development				-						
		02 Institutional Development			-	-						
		03 Equipment, Vehicles & Furniture			-	-						
		04 Teaching and Learning Materials			-	-						

No.	Application No. & Dated	Category	Withdrawal Application				Replenished by ADB		
			Summary Sheet (SS)		Statement of Expenditure (SOE)		Withdrawal Application (WA)		Amount paid to SA
			Rp.	USD	Rp.	USD	No.	Tanggal	USD
		05 Consulting Services			291.471.360	22.003,83			
		06 Training and Fellowships			5.001.357.894	375.124,34			
		07 Project Management			-				
		Subtotal			5.293.[illegible]	[illegible]	[illegible] (SOE)	[illegible]	[illegible]
7	WA No.45 DPE 22-04-2016	01 Research and Development			-				
		02 Institutional Development			-	-			
		03 Equipment, Vehicles & Furniture							
		04 Teaching and Learning Materials			65.632.000	4.958,30			
		05 Consulting Services			97.867.000	7.345,52			
		06 Training and Fellowships			12.872.025.092	977.831,32			
		07 Project Management			-				
		Subtotal			[illegible]	[illegible]	65 DPE (SOE)	27-05-2016	[illegible]
8	WA No.46 DPE 05-05-2016	01 Research and Development	-						
		02 Institutional Development	-						
		03 Equipment, Vehicles & Furniture	-	-					
		04 Teaching and Learning Materials	-	-					
		05 Consulting Services	-						
		06 Training and Fellowships	1.366.500.000	102.996,53					
		07 Project Management	-	-					
		Subtotal	1.366.500.000	102.996,53			65 DPE (SS)	23-05-2016	102.942,53
							Govt refund	23-05-2016	
9	WA No.57 DPE 16-05-2016	01 Research and Development			-				
		02 Institutional Development			-	-			
		03 Equipment, Vehicles & Furniture				-			
		04 Teaching and Learning Materials			-				
		05 Consulting Services			-	-			
		06 Training and Fellowships			5.371.266.700	386.035,39			
		07 Project Management			-	-			
		Subtotal			5.371.266.700	386.035,39	67 DPE (SOE)	09-[illegible]-2016	[illegible]
10	WA No.68 DPE 24-05-2016	01 Research and Development	-						
		02 Institutional Development	-	-					
		03 Equipment, Vehicles & Furniture	-	-					
		04 Teaching and Learning Materials	-						
		05 Consulting Services	-	-					
		06 Training and Fellowships	1.342.251.320	101.908,37					
		07 Project Management	-						
		Subtotal	1.342.251.320	101.908,37			WA No.68 DPE (SS)	04-06-2016	101.908,35
							Govt refund	07-06-2016	
11	WA No.69 DPE 22-06-2016	01 Research and Development			25.488.000	1.929,44			
		02 Institutional Development			-				
		03 Equipment, Vehicles & Furniture			40.373.673	3.040,38			
		04 Teaching and Learning Materials			45.295.040	3.390,57			
		05 Consulting Services			281.775.020	21.270,96			
		06 Training and Fellowships			15.487.251.588	1.173.765,15			
		07 Project Management			-	-			
		Subtotal			15.911.222.259	1.[illegible]	WA No.69 DPE (SOE)	25-06-2016	[illegible]
12	WA No.70 DPE 25-06-2016	01 Research and Development	-	-					
		02 Institutional Development	-	-					
		03 Equipment, Vehicles & Furniture	-						
		04 Teaching and Learning Materials	-						
		05 Consulting Services	-	-					
		06 Training and Fellowships	1.616.210.320	121.495,99					
		07 Project Management	-	-					
		Subtotal	1.616.210.320	121.495,99			WA No.70 DPE (SS)	1[illegible]-07-2016	121.495,99
							Govt refund	13-07-2016	
13	WA No.73 DPE 19-07-2016	01 Research and Development			-	-			
		02 Institutional Development			126.233.502	9.895,97			

No.	Application No. & Dated	Category	Withdrawal Application: Summary Sheet (SS) Rs.	Summary Sheet (SS) USD	Statement of Expenditure (SOE) Rs.	Statement of Expenditure (SOE) USD	Replenished by ADB: Withdrawal Application (WA) No.	WA Dated	Amount paid to S.A USD	Amount refund to S.A USD	Remarks USD	Remarks
		05 Consulting Services			287,471.100	22,091.96						
		06 Training and Fellowships			5,006,397.197	378,161.24						
		07 Project Management										
		Subtotal			8,299,759.757	900,173.24	[illegible] (807)	23-04-2016	416,173.20			
7	WA No.45 QPR 22-04-2016	01 Research and Development										
		02 Institutional Development			-	-						
		03 Equipment, Vehicles & Furniture										
		04 Teaching and Learning Materials			65,014.200	4,963.20						
		05 Consulting Services			30,351.200	2,340.92						
		06 Training and Fellowships			12,570,856.300	973,327.02						
		07 Project Management										
		Subtotal			12,967,143.700	980,651.24	361 (PF) (208)	17-07-2016	[illegible]			
8	WA No.56 QPR 05-05-2016	01 Research and Development										
		02 Institutional Development										
		03 Equipment, Vehicles & Furniture										
		04 Teaching and Learning Materials										
		05 Consulting Services										
		06 Training and Fellowships	2,289,602.000	172,495.36								
		07 Project Management										
		Subtotal	2,289,602.000	172,495.36	[illegible] (25)	21-05-2016	[illegible]					
							Loan refund	31-10-2016		35,253.35		
9	WA No.57 QPR 06-05-2016	01 Research and Development										
		02 Institutional Development			-	-						
		03 Equipment, Vehicles & Furniture										
		04 Teaching and Learning Materials										
		05 Consulting Services										
		06 Training and Fellowships			3,071,766.701	231,015.21						
		07 Project Management										
		Subtotal			3,071,766.701	231,015.21	57 SPB (20)	15-06-2016	305,035.79			
10	WA No.68 QPR 24-05-2016	01 Research and Development										
		02 Institutional Development										
		03 Equipment, Vehicles & Furniture										
		04 Teaching and Learning Materials										
		05 Consulting Services										
		06 Training and Fellowships	1,342,031.930	101,508.35								
		07 Project Management										
		Subtotal	1,342,031.875	101,508.35			WA No.68 IPPS (38)	22-06-2016	101,508.35			
							Loan refund	22-06-2016		23,306.75		
11	WA No.70 QPR 07-06-2016	01 Research and Development			29,462.205	2,239.11						
		02 Institutional Development			-	-						
		03 Equipment, Vehicles & Furniture			50,217.623	3,040.36						
		04 Teaching and Learning Materials			15,083.042	1,250.52						
		05 Consulting Services			30,475.002	2,420.55						
		06 Training and Fellowships			15,517,290.503	1,161,768.35						
		07 Project Management			-							
		Subtotal			15,955,218.203	1,157,578.35	WA No.69 IPPS (30)	28-06-2016	1,178,573.83			
12	WA No.70 QPR 23-06-2016	01 Research and Development										
		02 Institutional Development										
		03 Equipment, Vehicles & Furniture										
		04 Teaching and Learning Materials										
		05 Consulting Services										
		06 Training and Fellowships	1,630,200.000	121,656.95								
		07 Project Management										
		Subtotal	1,630,200.000	121,656.95			WA No.75 [illegible]	13-07-2016	121,496.59			
							Loan refund	13-07-2016		677.97		
13	WA No.72 QPR 15-07-2016	01 Research and Development			-							
		02 Institutional Development			76,273.900	5,858.27						

No.	Application No. & Dated	Category	Withdrawal Application: Summary Sheet (SS) Ks.	Summary Sheet (SS) USD	Statement of Expenditure (SOE) Ks.	Statement of Expenditure (SOE) USD	Replenished by ADB: Withdrawal Application (WA) No.	Withdrawal Application (WA) Dated	Amount paid to SA USD	Amount Debited to SA USD	Remarks USD	Remarks
		03 Equipment, Vehicles & Furniture			26,140,500	1,930.73						
		04 Teaching and Learning Materials			101,541,536	7,482.72						
		05 Consulting Services			535,053,348	39,155.40						
		06 Training and Fellowships			15,320,538,539	1,128,25[illegible].124						
		07 Project Management										
		Subtotal			16,742,323,284	1,233,552.52	WA No.72 DIPR (SOE)	01-08-2016	1,233,552.52			
14	WA No.73 DIPR 20-07-2016	01 Research and Development										
		02 Institutional Development										
		03 Equipment, Vehicles & Furniture										
		04 Teaching and Learning Materials			71,360,062	5,226.44						
		05 Consulting Services			30,310,080	2,253.37						
		06 Training and Fellowships			7,055,659,838	521,636.18						
		07 Project Management			52,756,442	3,885.17						
		Subtotal			7,211,106,422	532,984.54	WA No.73 DIPR (SOE)	26-08-2016	515,291.33		17,693.21	Excluding of [illegible] refund
15	WA No.74 DIPR 03-08-2016	01 Research and Development			235,635,983	17,242.01						
		02 Institutional Development										
		03 Equipment, Vehicles & Furniture			116,380,000	8,553.28						
		04 Teaching and Learning Materials			78,853,066	5,796.58						
		05 Consulting Services			-	-						
		06 Training and Fellowships			3,610,465,780	267,241.63						
		07 Project Management										
		Subtotal			4,231,623,879	318,342.47	WA No.74 DIPR (SOE)	05-09-2016	173,167.51		155,174.96	Application of [illegible] refund
16	WA No.75 DIPR 23-08-2016	01 Research and Development			136,231,270	10,193.17						
		02 Institutional Development			19,869,200	1,463.71						
		03 Equipment, Vehicles & Furniture			-	-						
		04 Teaching and Learning Materials			-	-						
		05 Consulting Services			360,272,577	26,754.28						
		06 Training and Fellowships			3,965,759,576	277,138.26						
		07 Project Management			48,256,400	3,720.17						
		Subtotal			4,586,319,022	317,460.62	WA No.75 DIPR (SOE)	20-09-2016	347,461.61			
17	WA No.76 DIPR 24-08-2016	01 Research and Development	-	-								
		02 Institutional Development	-	-								
		03 Equipment, Vehicles & Furniture	-	-								
		04 Teaching and Learning Materials	-	-								
		05 Consulting Services	-									
		06 Training and Fellowships	2,443,250,000	110,322.24								
		07 Project Management	-	-								
		Subtotal	2,443,250,000	110,322.24			WA No.76 DIPR (SS)	07-09-2016	110,322.24			
18	WA No.77 DIPR 27-09-2016	01 Research and Development			94,285,754	7,108.26						
		02 Institutional Development			157,274,021	12,163.27						
		03 Equipment, Vehicles & Furniture			-	-						
		04 Teaching and Learning Materials			45,531,200	3,136.29						
		05 Consulting Services			30,082,900	2,207.21						
		06 Training and Fellowships			8,561,994,580	653,157.56						
		07 Project Management										
		Subtotal			8,889,[illegible]	677,530.59	WA No.77 DIPR (SOE)	19-12-2016	677,530.59			
19	WA No.78 DIPR 20-10-2016	01 Research and Development			164,409,591	12,235.31						
		02 Institutional Development			128,136,890	9,435.03						
		03 Equipment, Vehicles & Furniture			13,500,000	996.52						
		04 Teaching and Learning Materials			113,696,100	8,425.8[illegible]						
		05 Consulting Services			477,509,940	35,936.77						
		06 Training and Fellowships			4,251,323,433	329,037.29						
		07 Project Management			4,210,456	1,877.29						
		Subtotal			5,651,[illegible],914	425,546.16	WA No.78 DIPR (SOE)	20-12-2016	425,546.16			

No.	Application No. & Date	Category	Withdrawal Application: Summary Sheet (SS) Rs.	Withdrawal Application: Summary Sheet (SS) USD	Withdrawal Application: Statement of Expenditure (SOE) Rs.	Withdrawal Application: Statement of Expenditure (SOE) USD	Replenished by ADB: Withdrawal Application (WA) No.	Replenished by ADB: Withdrawal Application (WA) Date	Amount paid to SA USD	Amount refund to SA USD	Remarks USD	Remarks
30	WA No.79 DPR 03-09-2015	01 Research and Development	-									
		02 Institutional Development	-									
		03 Equipment, Vehicles & Furniture	-									
		04 Teaching and Learning Materials										
		05 Consulting Services	3,603,373,000	274,234.25								
		06 Training and Fellowships	1,353,937,000	103,319.70								
		07 Project Management		-								
		Subtotal	4,718,303,000	378,574.25			WA No.79 DPR (SS)	12-10-2015	1,052,740.85			
31	WA No.80 DPR 14-10-2015	01 Research and Development			13,544,500	978.44						
		02 Institutional Development			497,541,121	32,338.23						
		03 Equipment, Vehicles & Furniture			13,200,200	984.52						
		04 Teaching and Learning Materials			-							
		05 Consulting Services			-	-						
		06 Training and Fellowships			22,986,328,357	987,602.37						
		07 Project Management			3,575,750	257.48						
		Subtotal			23,531,417,198	1,020,146.70	WA No.80 DPR (SOE)	22-10-2015	1,020,146.70			
32	WA No.81 DPR 17-11-2016	01 Research and Development	-	-								
		02 Institutional Development	-									
		03 Equipment, Vehicles & Furniture	-									
		04 Teaching and Learning Materials	-									
		05 Consulting Services										
		06 Training and Fellowships	3,418,182,500	260,059.05								
		07 Project Management										
		Subtotal	3,418,182,500	260,059.05			WA No.81 DPR (SS)	21-11-2016	260,059.05			
33	WA No.82 DPR 04-10-2016	01 Research and Development			60,278,740	4,592.06						
		02 Institutional Development			45,178,950	3,447.63						
		03 Equipment, Vehicles & Furniture			13,140,000	994.17						
		04 Teaching and Learning Materials			162,739,630	12,386.48						
		05 Consulting Services			-	-						
		06 Training and Fellowships			7,330,091,500	567,142.15						
		07 Project Management			-							
		Subtotal			7,640,742,467	588,562.91	WA No.82 DPR (SOE)	17-10-2016	588,574.63			
34	WA No.83 DPR 26-10-2016	Additional Advance Deposit			30,000,000,000	2,310,000.00						
		Subtotal			30,000,000,000	2,310,000.00	WA No.83 DPR	07-11-2016	2,310,000.00			
35	WA No.84 DPR 06-11-2016	01 Research and Development			23,225,000	1,733.29						
		02 Institutional Development										
		03 Equipment, Vehicles & Furniture			13,700,000	968.23						
		04 Teaching and Learning Materials			64,500,000	4,774.35						
		05 Consulting Services			340,673,950	25,130.55						
		06 Training and Fellowships			9,924,906,513	762,583.25						
		07 Project Management			-							
		Subtotal			10,356,805,953	795,120.22	WA No.84 DPR (SOE)	28-11-2016	795,120.22			
36	WA No.85 DPR 2-11-2016	01 Research and Development			83,960,676	6,490.71						
		02 Institutional Development			300,774,802	23,075.29						
		03 Equipment, Vehicles & Furniture			-							
		04 Teaching and Learning Materials			217,538,072	16,701.46						
		05 Consulting Services			292,401,343	22,472.02						
		06 Training and Fellowships			8,941,503,072	546,562.70						
		07 Project Management			161,273,090	12,376.37						
		Subtotal			8,821,697,356	676,904.53	WA No.85 DPR (SOE)	25-12-2016	676,904.53			
37	WA No.86 DPR 23-11-2016	01 Research and Development			-							
		02 Institutional Development			72,227,000	5,560.13						

No.	Application No. & Dated	Category	Withdrawal Application: Summary Sheet (SS) Rs.	Summary Sheet (SS) USD	Statement of Expenditure (SOE) Rs.	Statement of Expenditure (SOE) USD	Replenished by ADB: Withdrawal Application (WA) No.	Withdrawal Application (WA) Dated	Amount paid to S.A USD	Amount refund to S.A USD	Note: SV USD	
		03 Equipment, Vehicles & Furniture										
		04 Teaching and Learning Materials										
		05 Consulting Services			348,741,318	25,735.99						
		06 Training and Fellowships			6,036,[illegible]	411,755.14						
		07 Project Management			1,3[illegible]	98,[illegible]						
		Subtotal			7,[illegible]	5[illegible]	WA No. 26 [illegible]	1?-12-2016	[illegible]			
28	WA No. 27 D[illegible] [illegible]-12-2016	01 Research and Development			[illegible]	[illegible]						
		02 Institutional Development			[illegible]	[illegible]						
		03 Equipment, Vehicles & Furniture			[illegible]	[illegible]						
		04 Teaching and Learning Materials			[illegible]	[illegible]						
		05 Consulting Services			675,[illegible]	1?5,1?2.59						
		06 Training and Fellowships			[illegible]	[illegible]						
		07 Project Management			[illegible]	[illegible]						
		Subtotal			[illegible]	[illegible]	WA No. 27 [illegible]	20-12-2016	[illegible]			
29	WA No. 28 D[illegible] 14-12-2016	01 Research and Development			[illegible]	[illegible]						
		02 Institutional Development			[illegible]	[illegible]						
		03 Equipment, Vehicles & Furniture										
		04 Teaching and Learning Materials										
		05 Consulting Services										
		06 Training and Fellowships			[illegible]	[illegible]						
		07 Project Management			[illegible]	[illegible]						
		Subtotal			[illegible]	[illegible]	WA No. 28 [illegible]	20-12-2016	[illegible]			
30	WA No. 29 D[illegible] 20-12-2016	01 Research and Development										
		02 Institutional Development										
		03 Equipment, Vehicles & Furniture	[illegible]	[illegible]								
		04 Teaching and Learning Materials										
		05 Consulting Services										
		06 Training and Fellowships										
		07 Project Management										
		Subtotal	[illegible]	[illegible]								
31	WA No. 30 D[illegible] 24-12-2016	01 Research and Development			[illegible]	[illegible]						
		02 Institutional Development			[illegible]	[illegible]						
		03 Equipment, Vehicles & Furniture										
		04 Teaching and Learning Materials			[illegible]	[illegible]						
		05 Consulting Services										
		06 Training and Fellowships			[illegible]	[illegible]						
		07 Project Management			[illegible]	[illegible]						
		Subtotal			[illegible]	[illegible]						
		TOTAL	[illegible]	[illegible]	[illegible]	[illegible]			[illegible]	[illegible]	[illegible]	[illegible]

2). Total Amounts Refunds to Special Account up to December 31, 2016, consist of :

in USD

No	BI Statement				Remarks
	Date	Item No.	FY-Page	Debit Amount	
1	15-01-2016	12	18-7	3,048.31	Refund of loan expenditures in fiscal year 2014
2	29-01-2016	1	18-7	4,245.66	Refund of loan expenditures in fiscal year 2014
3	05-02-2016	5	18-1	34,148.82	Refund of loan expenditures in fiscal year 2014 and 2015
4	23-05-2016	5	2	96,375.74	Refund of loan expenditures in fiscal year 2014
5	07-06-2016	6	2	25,080.75	Refund of loan expenditures in fiscal year 2014
6	15-07-2016	26	6	672.97	Refund of loan expenditures in fiscal year 2014
	TOTAL			163,494.40	

3). Total amounts withdraw from Special Account in FY 2016, consist of :

In USD

No	Months	Fiscal Year	Amount	BI statement ending balance of
	Ending balance December	2015		32,503.68
1.	January	2016	509,061.84	913,091.85
2.	February	2016	484,896.09	2,811,851.45
3.	March	2016	1,069,460.34	1,928,715.51
4.	April	2016	1,401,842.95	1,679,708.79
5.	May	2016	1,791,879.40	1,067,331.88
6.	June	2016	1,164,014.83	1,637,334.07
7.	July	2016	318,943.24	1,210,565.79
8.	August	2016	1,556,597.58	1,280,813.74
9.	September	2016	1,166,380.73	435,490.69
10.	October	2016	1,656,759.49	1,081,818.39
11.	November	2016	1,613,219.07	3,411,953.94
12.	December	2016	1,425,138.28	4,020,963.28
Total Expenditures in FY 2016			14,898,096.36	

4) Total amounts previously claimed for replenishment but not yet credited at year end (December 31, 2016)

in USD

No.	Withdrawal Application of STAR Project		
	WA No.	Date	Amount
1	WA No.89 DJPB (Summary SheetS)	20-12-2016	184,117.13
2	WA No.90 DJPB (Statement of Expenditures)	24-12-2016	383,137.47
	TOTAL		567,254.60

5) List of Total Expenditures Withdrawn From Special Account but Not Yet Claimed for Replenishment Up to December 31, 2016 consist of :

No.	BI Statement				SP2D			Remarks
	Item	Date	FY-Page	Debit Amount USD	No.	Date	Debit Amount Rp.	
1	30	23-11-2016	7	2.549,21	160231301019964	23-11-2016	33.700.000	processed in WA 92
2	8	30-11-2016	2	21.798,08	160231302011350	25-11-2016	295.800.000	processed in WA 92
3	15	30-11-2016	4	8.052,57	160231301019123	25-11-2016	171.500.000	processed in WA 92
4	1	07-12-2016	1	6.787,19	160231302011910	02-12-2016	91.800.000	processed in WA 92
5	3	07-12-2016	1	279,50	160231301020169	02-12-2016	3.780.000	processed in WA 92
6	4	07-12-2016	1	628,51	160231301020110	02-12-2016	8.500.000	processed in WA 92
7	6	07-12-2016	2	5.678,79	160231302011906	02-12-2016	76.800.000	processed in WA 92
8	7	07-12-2016	2	820,02	160231301020110	02-12-2016	11.090.000	processed in WA 92
9	8	07-12-2016	2	26.172,31	160231303000527	02-12-2016	353.995.000	processed in WA 92
10	19	07-12-2016	4	6.230,20	160231301020958	07-12-2016	84.295.000	processed in WA 92
11	20	07-12-2016	4	7.120,27	160231301020894	07-12-2016	96.305.000	processed in WA 92
12	23	07-12-2016	4	1.792,54	160231301020896	07-12-2016	23.900.000	processed in WA 92
13	24	07-12-2016	4	28.569,04	160231301020893	07-12-2016	381.000.000	processed in WA 92
14	1	15-12-2016	1	625,83	161331301072552	07-12-2016	8.375.998	processed in WA 92
15	2	15-12-2016	1	977,15	160231302012421	08-12-2016	13.000.000	processed in WA 92
16	3	15-12-2016	1	1.163,56	160231302012442	08-12-2016	15.480.000	processed in WA 92
17	4	15-12-2016	1	1.141,48	161331301072473	07-12-2016	15.186.000	processed in WA 92
18	5	15-12-2016	2	7.441,57	160231302012349	08-12-2016	99.000.000	processed in WA 92
19	6	15-12-2016	2	1.396,84	161331301072472	07-12-2016	18.583.700	processed in WA 92
20	7	15-12-2016	2	649,43	161331301072471	07-12-2016	8.640.000	processed in WA 92
21	8	15-12-2016	2	1.237,22	160231301021245	09-12-2016	16.460.000	processed in WA 92
22	9	15-12-2016	2	23.350,08	161401102000652	09-12-2016	311.419.406	processed in WA 92
23	10	15-12-2016	3	64.515,00	161401103003610	09-12-2016	860.436.555	processed in WA 92
24	11	15-12-2016	3	1.482,29	160231301021320	09-12-2016	19.769.315	processed in WA 92
25	12	15-12-2016	3	1.026,58	160231301021304	09-12-2016	13.649.435	processed in WA 92
26	13	15-12-2016	3	710,43	161331301076007	14-12-2016	9.498.000	processed in WA 92
27	14	15-12-2016	3	3.460,57	161331301076083	14-12-2016	46.096.063	processed in WA 92
28	15	15-12-2016	4	16.406,47	160231302013164	14-12-2016	217.966.000	processed in WA 92
29	16	15-12-2016	4	2.225,10	161331301076006	14-12-2016	29.558.000	processed in WA 92
30	17	15-12-2016	4	56.596,02	161331302035913	14-12-2016	751.460.000	processed in WA 92
31	18	15-12-2016	4	15.[illegible],37	161331302036010	14-12-2016	200.845.000	processed in WA 92
32	19	15-12-2016	4	15.152,43	160231302013153	14-12-2016	201.200.000	processed in WA 92
33	20	15-12-2016	5	5.938,98	161331301076006	14-12-2016	78.895.316	processed in WA 92
34	21	15-12-2016	5	3.090,19	160231301021962	14-12-2016	39.595.279	processed in WA 92
35	22	15-12-2016	5	3.235,57	161331301076008	14-12-2016	44.642.100	processed in WA 92
36	23	15-12-2016	5	50.805,18	161331301076976	14-12-2016	675.000.000	processed in WA 92
37	24	15-12-2016	5	59.570,94	161331302035912	14-12-2016	791.400.000	processed in WA 92
38	25	15-12-2016	6	1.508,97	161331301076089	14-12-2016	20.054.980	processed in WA 92
39	26	15-12-2016	6	833,53	161331301076085	14-12-2016	11.100.000	processed in WA 92
40	27	15-12-2016	6	551,06	161331301076087	14-12-2016	7.331.735	processed in WA 92
41	28	15-12-2016	6	32.985,68	160231302013765	14-12-2016	438.100.000	processed in WA 92
42	29	15-12-2016	6	1.047,36	160231301022247	15-12-2016	14.000.000	processed in WA 92
43	30	15-12-2016	7	1.102,69	160231301022061	15-12-2016	14.739.623	processed in WA 92
44	31	15-12-2016	7	410.597,07	161331302036389	15-12-2016	5.467.250.000	processed in WA 92
45	32	15-12-2016	7	53.006,90	161401103003439	15-12-2016	703.951.000	processed in WA 92
46	1	23-12-2016	1	10.814,56	161331301078927	16-12-2016	144.015.357	processed in WA 93
47	2	23-12-2016	1	2.311,36	161331301078028	16-12-2016	31.006.000	processed in WA 93
48	3	23-12-2016	1	7.371,87	161331301078617	16-12-2016	98.960.049	processed in WA 93
49	4	23-12-2016	1	3.710,94	161331301078019	16-12-2016	49.821.000	processed in WA 93
50	5	23-12-2016	2	2.899,08	161331301078021	16-12-2016	38.539.460	processed in WA 93
51	6	23-12-2016	2	481,09	160231301023139	16-12-2016	6.455.109	processed in WA 93
52	7	23-12-2016	2	227,76	161331301077338	16-12-2016	3.057.980	processed in WA 93
53	8	23-12-2016	2	11.754,06	161331301078021	16-12-2016	157.810.000	processed in WA 93
54	9	23-12-2016	2	1.855,94	161331301078022	16-12-2016	24.903.000	processed in WA 93
55	10	23-12-2016	3	484,83	161331301078914	16-12-2016	6.509.300	processed in WA 93
56	11	23-12-2016	3	730,06	160231301022137	16-12-2016	9.801.000	processed in WA 93

No.	RI Statement				SP2D			Remarks
	Item	Date	PY-Page	Debit Amount USD	No.	Date	Debit Ammount Rp.	
57	12	23-12-2016	3	14,560.29	161351377076926	15-12-2016	198,486,462	processed in WA 93
58	13	23-12-2016	3	149.31	161331301077339	16-12-2016	2,005,000	processed in WA 93
59	14	23-12-2016	3	346.99	161331301077337	16-12-2016	4,650,700	processed in WA 93
60	15	23-12-2016	4	994.35	161331301076623	16-12-2016	13,053,600	processed in WA 93
61	16	23-12-2016	4	1,518.39	160231301022140	16-12-2016	20,395,000	processed in WA 93
62	17	23-12-2016	4	4,855.37	161331301076958	16-12-2016	65,2[illegible]5,000	processed in WA 93
63	18	23-12-2016	4	1,233.09	161331301077399	19-12-2016	16,500,000	processed in WA 93
64	19	23-12-2016	4	3,655.44	161331302017247	19-12-2016	48,[illegible]3,190	processed in WA 93
65	20	23-12-2016	5	5,620.95	161331301077058	19-12-2016	77,890,712	processed in WA 93
66	21	23-12-2016	5	1,489.90	161331301077067	19-12-2016	19,946,400	processed in WA 93
67	22	23-12-2016	5	1,317.03	161331301077056	19-12-2016	17,225,200	processed in WA 93
68	23	23-12-2016	5	18,174.04	161331303034744	19-12-2016	243,186,787	processed in WA 93
69	24	23-12-2016	5	832.44	161331301077868	19-12-2016	11,138,653	processed in WA 93
70	25	23-12-2016	6	3,686.32	161331302017262	19-12-2016	49,329,360	processed in WA 93
71	26	23-12-2016	6	971.13	161331301078247	19-12-2016	12,994,700	processed in WA 93
72	27	23-12-2016	6	783.21	161331301077960	19-12-2016	10,480,068	processed in WA 93
73	28	23-12-2016	6	1,294.35	161331301077857	19-12-2016	17,321,000	processed in WA 93
74	29	23-12-2016	6	1,270.60	161331301077871	19-12-2016	17,002,736	processed in WA 93
75	33	23-12-2016	7	44,095.29	161331303034817	20-12-2016	590,500,000	processed in WA 93
76	34	23-12-2016	7	2,226.68	161331302017872	19-12-2016	30,000,000	processed in WA 93
77	35	23-12-2016	8	25,593.47	161331303035471	19-12-2016	344,020,508	processed in WA 93
78	36	23-12-2016	8	17,214.06	161331303035456	21-12-2016	231,935,000	processed in WA 93
79	37	23-12-2016	8	13,321.07	161401302003566	22-12-2016	179,842,285	processed in WA 93
80	38	23-12-2016	8	5,028.61	161331302019937	22-12-2016	67,485,000	processed in WA 93
Total unclaim expenditures				1,166,574.14			15,590,663,222	

AUDIT BOARD
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