

# Audited Project Financial Statements

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Project Number: 38354-013  
Loan/Grant Number: 2927  
Period covered: 1 Jan 2013 – 31 December 2013

## 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: 2 September 2014

The audited project financial statements are documents owned by the borrower. The views expressed herein do not necessarily represent those of ADB's Board of Directors, Management, or staff. These documents are made publicly available in accordance with ADB's Public Communications Policy 2011 and as agreed between ADB and the Central Government Internal Auditor (Badan Pengawasan Keuangan dan Pembangunan).



AUDIT BOARD  
OF THE REPUBLIC OF INDONESIA



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**AUDIT REPORT  
ON  
THE FINANCIAL STATEMENTS OF LOAN ADB 2927-INO  
IN  
STATE ACCOUNTABILITY REVITALIZATION (STAR) PROJECT  
FINANCIAL AND DEVELOPMENT SUPERVISORY AGENCY  
(BPKP)  
YEAR 2013**

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Number : 50A/HP/XVI/06/2014  
Date : June 25, 2014

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**SYSTEMATICS OF THE AUDIT REPORT  
ON THE FINANCIAL STATEMENTS OF ADB LOAN 2927-INO IN 2013**

The audit report on the Financial Statements of ADB Loan 2927-INO In 2013 consists of three reports, namely as follows.

**1. Audit Report on the Financial Statements**

This report contains: (a) The audit report which includes *BPK*'s opinion on the fairness of the 2013 Financial Statements; (b) Financial Statements on the Consolidated Annual Plan and Actual Project Expenditure and Financing and the Financial Statement of Special Account (FISSA) No. 601.311411980 as of December 31, 2013; and (c) Overview of the Audit, which includes the legal basis of the audit, the objectives of the audit, the targets of the audit, the standards of the audit, the methods of the audit, the duration of the audit, the object of the audit and the limitations of the audit.

**2. Audit Report on Internal Control System**

This report contains: (a) Summary of the Audit Report and (b) Findings from the Audit on Internal Control System (*SPI*) in 2013

**3. Audit Report on Compliance with Statutory Regulations**

This report contains: (a) Summary of the Audit Report and (b) Findings from the Audit on Compliance with Statutory Regulations in 2013

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**AUDIT REPORT ON THE FINANCIAL STATEMENTS**

To: Head of the Planning and Supervisory Bureau of the Finance and Development  
Supervisory Agency (*BPKP*)

As the Executing Agency of ADB Loan No. 2927-INO

Pursuant to Act No. 15 Year 2004 concerning State Financial Management and Accountability Audit and Act No. 15 Year 2006 concerning Audit Board of the Republic of Indonesia (*BPK*), *BPK* has audited the Financial Statements of the State Accountability Revitalization (STAR) Project which was funded by Asia Development Bank (ADB) Loan No. 2927-INO, which ended as of December 31, 2013. The management of STAR Project is responsible for the financial statements. *BPK*'s responsibility is to express an opinion on the financial statements based on the audit conducted.

The Audit Board conducted the audit based on the Indonesian State Financial Auditing Standards (*Standar Pemeriksaan Keuangan Negara/SPKN*). These standards require *BPK* to plan and conduct the audit in order to obtain reasonable assurance that the financial statements are free from material misstatement. An audit includes the examination of evidence supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by the management of STAR Project, assessing the compliance with the statutory regulations, assessing the reliability of the internal control system which materially affects the financial statements, and assessing the overall presentation of the financial statements. *BPK* believes that the audit provides a reasonable basis for the opinion.

The STAR Project financial statements were prepared on a cash basis, the revenue and expenditure transactions are recognized when cash is received or paid.

In *BPK*'s opinion, (a) the financial statements and the notes to the financial statements have been presented fairly in all material respects in relation to the financial position of STAR Project as of December 31, 2013, and the results of the activities for the year ended as of December 31, 2013, in accordance with the Government Accounting Standards; (b) the Executing Agency has utilized all of the loans drawn from ADB only to finance the project according to the agreement between ADB and the Government of the Republic of Indonesia in the Loan Agreement; and there has not been any part of the loan utilized for other purposes; and (c) the Executing Agency has prepared the financial statements in a timely manner at the end of the year for audit in accordance with the agreement in the Loan Agreement.

As part of the effort to obtain reasonable assurance on the fairness of the financial statements, *BPK* has conducted audit on the internal control system and compliance with the statutory regulations. The Audit Report on the internal control system and compliance with statutory regulations are presented in Reports Number 50B/HP/XVI/06/2014 and Number 50C/HP/XVI/06/2014 dated June 25, 2014, which constitute inseparable parts of this report.

Jakarta, June 25, 2014

**AUDIT BOARD OF**

**THE REPUBLIC OF INDONESIA**

**Auditor-in-Charge,**

**Rochmadi Saptogiri**

State Registry No. D-18474



## OVERVIEW OF THE AUDIT

### 1. Legal Basis of the Audit

- a. Act Number 17 Year 2003 concerning State Finance;
- b. Act Number 1 Year 2004 concerning State Treasury;
- c. Act Number 15 Year 2004 concerning State Financial Management and Accountability Audit;
- d. Act Number 15 Year 2006 concerning Audit Board of the Republic of Indonesia;;
- e. 2014 Audit Work Plan; and
- f. Loan Agreement for State Accountability Revitalization (STAR) Project between the Republic of Indonesia and Asian Development Bank (ADB) No. 2927-INO.

### 2. Purposes of the Audit

The purpose of the audit on the Financial Statements of ADB Loan 2927-INO In 2013 is to provide an opinion on the Financial Statements as of December 31, 2013.

The provision of opinion on the Financial Statements of the Loan Agreement between the Republic of Indonesia and Asian Development Bank (ADB) was made by taking the following matters into account:

- a. Evaluation of the internal control system and its conformity with the generally accepted accounting standards in relation to expenditures and other transactions including in the management of imprest account and Statement of Expenditures (SOE);
- b. Evaluation of the adequacy of supporting evidence on the implementation of imprest account procedure; and

- c. Evaluation of the compliance of project implementation with the loan agreement and the provisions set forth by ADB.

### **3. Targets of the Audit**

The targets of this Audit are the Consolidated Financial Statements on ADB Loan 2927-INO Year 2013, including the Internal Control System (*SPI*) and the activities related to the implementation of State Accountability Revitalization (STAR) Project in:

- a. The implementation of activities by the Project Management Unit (PMU) of *BPKP*;
- b. The implementation of activities by the Project Implementation Unit (PIU) of the Planning and Supervisory Bureau (PIU of *Renwas*) of *BPKP* Jakarta;
- c. The implementation of activities by the PIU of the Supervisory Information Center (PIU of *Pusinfowas*) of *BPKP* in Jakarta; and
- d. The implementation of activities by the PIU of the Center for Supervisory Education and Training in Bogor.

### **4. Standards of the Audit**

- a. Indonesian State Financial Auditing Standards (*SPKN*) stipulated by Regulation of *BPK* Number 1 Year 2007;
- b. Guidelines on the Audit Management;
- c. Public Accountants Professional Standards.

### **5. Methods of the Audit**

Audit on the Financial Statements of ADB Loan No. 2927-INO In 2013 was carried out by using the following approaches.

a. Risk Approach

The risk approach is used in the methodology applied in carrying out the audit on the Financial Statements of ADB Loan 2927-INO In 2013, based on the understanding of and testing on the *SPT*'s effectiveness for the preparation of the Financial Statements. The results of such understanding and testing will determine the level of management assertion reliability and applicable provisions.

The audit risk is stipulated simultaneously with the level of risk control reliability (control risk), as well as the level of inherent risk of the entity to be audited, which may be used as a reference in determining the expected detection risk and the number of tests to be conducted as well as the audit focuses.

b. Materiality

The initial level of materiality (Planning Materiality/PM), which is the level of materiality for the overall financial Statements, is 3% of the realization of expenditures. The aforementioned materiality standard is not applicable to the deviation which involves the elements of corruption, collusion, and nepotism (*KKN*) and violation of laws.

c. Sampling audit

This audit is carried out by way of sampling audit on the transactions in the population to be tested. The audit conclusion will be obtained based on the results of the sampling audit which becomes the basis to illustrate the condition of its population. In this audit, the auditor determines the sample size based on the results of risk assessment made by taking into account the

adequacy of the number of samples selected, either in terms of rupiah amount or type of transaction.

**6. Duration of the Audit**

The audit is carried out as of May 16, 2014 and ended as of June 25, 2014 pursuant to *BPK* Assignment Letter Number 61/ST/V-XVI/05/2013 dated May 13, 2014.

**7. Object of the Audit**

The audit is carried out on the Financial Statements of ADB Loan 2927-INO Year 2013 in the form of the Consolidated Annual Plan and Actual Project Expenditure and Financing and the Financial Statement of Special Account (FISSA) No. 601.311.411.980 as of December 31, 2012.

**8. Limitations of the Audit**

The management shall be responsible for all information presented in the financial Statements. Therefore, *BPK* shall not be responsible for any misinterpretation and potential effect from any information which is not provided, either intentionally or unintentionally, by the management.

The audit conducted by *BPK* includes the procedures designed to provide reasonable assurance in detecting any errors and misstatements having material impacts on the financial statements. The audit conducted by *BPK* is not addressed to find errors or deviation. Nevertheless, in the event that the audit result indicates any deviation, it will be disclosed.

In carrying out the audit, *BPK* is also aware of the possibility of the occurrence of unlawful acts. However, the audit conducted by *BPK* does not guarantee that all unlawful acts will be detected and it only provide reasonable assurance that unlawful

acts which directly and materially affect the figures in the financial statements will be detected. *BPK* will inform if there are any unlawful acts or material errors/deviation found during the audit.

In carrying out the test of compliance with statutory regulations, we only tested the agency's compliance with statutory regulations directly related to the preparation of the financial statements. This does not eliminate the possibility of any non-compliance with the regulations which has not been identified.

**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, 2013**



State Accountability Revitalization Project  
ADB Loan No.2927-INO



**BADAN PENGAWASAN KEUANGAN DAN PEMBANGUNAN  
STATE ACCOUNTABILITY REVITALIZATION**

Jalan Pramuka Nomor 33 Lantai 1, Jakarta 13120  
Telepon (021) 85910031 (*Hunting*)



Nomor : S-284/STAR/2014  
Lampiran : Satu Dokumen  
Hal : Laporan Keuangan Konsolidasi Proyek  
STAR ADB Loan No. 2927-INO Tahun  
2013

15 April 2014

Yth.  
Auditor Utama Keuangan Negara III BPK - RI  
di Jakarta

Bersama ini kami sampaikan Laporan Keuangan Konsolidasi Proyek *State Accountability Revitalization (STAR)* Loan ADB 2927-INO untuk Tahun Buku yang Berakhir 31 Desember 2013.

Demikian kami sampaikan.

Atas kerjasama yang baik, kami mengucapkan terima kasih.

Kepala Biro Perencanaan Pengawasan  
selaku

Penanggung Jawab STAR BPKP,

Justan R. Siahaan  
19600220 198203 1 001

Tembusan Yth.:

Deputi Kepala BPKP Bidang PIP Bidang Polsoskam selaku Pengarah Harian STAR Project

**STATE ACCOUNTABILITY REVITALIZATION PROJECT (STAR) ADB LOAN NO.2927- INO**  
**CONSOLIDATED ANNUAL PLAN AND ACTUAL PROJECT EXPENDITURE AND FINANCING**  
For the Year Ended December 31,2013 (in Indonesia Rupiah)

Cat. No.	Project Component/Category	Notes	Plan for FY 2013 (DIPA)			Actual (Implementation) for FY 2013			Actual % of plan
			Loan ADB Rp	GOI Rp	Total Rp	Loan ADB Rp	GOI Rp	Total Rp	
<b>RECEIPT</b>									
	Government of Indonesia	3.a.2)	0	2.000.000.000	2.000.000.000	0	1.807.876.001	1.807.876.001	90,39
	Imprest Account	3.a.2)	20.487.862.000	0	20.487.862.000	19.400.565.362	0	19.400.565.362	94,69
	<b>Total Receipt</b>		<b>20.487.862.000</b>	<b>2.000.000.000</b>	<b>22.487.862.000</b>	<b>19.400.565.362</b>	<b>1.807.876.001</b>	<b>21.208.441.363</b>	<b>94,31</b>
<b>EXPENDITURE</b>									
		3b							
01	Research and Development	3.b.1)	324.909.000	0	324.909.000	314.058.300	0	314.058.300	96,66
02	Institutional Development and Strengthening	3.b.2)	225.000.000	0	225.000.000	224.009.694	0	224.009.694	99,56
03	Equipment, Vehicles, and Furniture	3.b.3)	884.673.000	0	884.673.000	641.294.000	0	641.294.000	72,49
04	Teaching and Learning Materials	3.b.4)	622.445.000	0	622.445.000	612.544.745	0	612.544.745	98,41
05	Consulting Services	3.b.5)	393.670.000	0	393.670.000	0	0	0	0,00
06	Training and Fellowships	3.b.6)	17.227.165.000	0	17.227.165.000	16.943.113.673	0	16.943.113.673	98,35
07	Project Management	3.b.7)	810.000.000	0	810.000.000	665.544.950	0	665.544.950	82,17
	Other Expenditures (non - portion)	3.b.8)	0	2.000.000.000	2.000.000.000	0	1.807.876.001	1.807.876.001	90,39
	<b>Total Expenditures</b>		<b>20.487.862.000</b>	<b>2.000.000.000</b>	<b>22.487.862.000</b>	<b>19.400.565.362</b>	<b>1.807.876.001</b>	<b>21.208.441.363</b>	<b>94,31</b>

**STATE ACCOUNTABILITY REVITALIZATION PROJECT (STAR) ADB LOAN NO.2927- INO  
CONSOLIDATED ACTUAL CUMULATIVE PROJECT EXPENDITURE AND FINANCING**

For the Year Ended December 31,2013 (in Indonesia Rupiah)

Cat. No.	Project Component/ Category	Notes	Fiscal Year 2013				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
<b>RECEIPT</b>										
	Government of Indonesia	3.a.1)	0	2.000.000.000	0	1.807.876.001	0	2.000.000.000	0,00	1.807.876.001
	ADB Loan	3.a.1)	20.487.862.000	0	19.400.565.362	0	20.487.862.000	0	19.400.565.362	0
	<b>Total Receipt</b>		<b>20.487.862.000</b>	<b>2.000.000.000</b>	<b>19.400.565.362</b>	<b>1.807.876.001</b>	<b>20.487.862.000</b>	<b>2.000.000.000</b>	<b>19.400.565.362</b>	<b>1.807.876.001</b>
<b>EXPENDITURE</b>										
	01 Research and Development	3.b.1)	324.909.000	0	314.058.300	0	324.909.000	0	314.058.300	0
	02 Institutional Development and Strengthening	3.b.2)	225.000.000	0	224.009.694	0	225.000.000	0	224.009.694	0
	03 Equipment, Vehicles, and Furniture	3.b.3)	884.673.000	0	641.294.000	0	884.673.000	0	641.294.000	0
	04 Teaching and Learning Materials	3.b.4)	622.445.000	0	612.544.745	0	622.445.000	0	612.544.745	0
	05 Consulting Services	3.b.5)	393.670.000	0	0	0	393.670.000	0	0	0
	06 Training and Fellowships	3.b.6)	17.227.165.000	0	16.943.113.673	0	17.227.165.000	0	16.943.113.673	0
	07 Project Management	3.b.7)	810.000.000	0	665.544.950	0	810.000.000	0	665.544.950	0
	Others Expenditures (non - portion)	3.b.8)	0	2.000.000.000	0	1.807.876.001	0	2.000.000.000	0	1.807.876.001
	<b>Total Expenditures</b>		<b>20.487.862.000</b>	<b>2.000.000.000</b>	<b>19.400.565.362</b>	<b>1.807.876.001</b>	<b>20.487.862.000</b>	<b>2.000.000.000</b>	<b>19.400.565.362</b>	<b>1.807.876.001</b>

Note: No comparison w/ prev year's report since this is the 1<sup>st</sup> report.

**STATE ACCOUNTABILITY REVITALIZATION PROJECT (STAR)  
ADB LOAN NO. 2927 - INO  
FINANCIAL STATEMENT FOR SPECIAL ACCOUNT NO. 601.31141198  
FOR YEAR ENDED AS OF DESEMBER 31, 2013**

	Notes	Amount (USD)
<b><u>Part A - Account Activity</u></b>		
1. Beginning Balance, June 07, 2013		1,454,792.00 ✓
<b>Plus :</b>		
2. Total amounts deposited by ADB in the FY 2013	3.c.1	450,990.44
3. Total amounts refunds to Special Account	3.c.2	0.00
<b>Less :</b>		
4. Total amounts withdraw from Special Account in FY 2013	3.c.3	1,613,722.69
5. Ending Balance at Desember 31, 2013	3.c.3	292,059.75 ✓
<b><u>Part B - Account Reconciliation</u></b>		
1. Total initial deposit		1,454,792.00
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		1,454,792.00 ✓
4. Ending balance at December 31, 2013	3.c.3	292,059.75 ✓
5. Total refunds to be made to Special Account		0.00
6. Total amounts previously claimed for replenishment but not yet credited at year end (December 31, 2013)		0.00
7. Total expenditures withdrawn from Special Account but not yet claimed at year end (December 31,2013)	3.c.4	1,162,732.25 ✓
8. Total amount documented (add line 4 through 7)		1,454,792.00 ✓
9. Difference (between line 3 and line 8)		0.00

See to Notes to Financial Statements

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A

## **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. The total project is estimated at \$60.53 million, the loan proceeds of \$57.75 million will be made available to Ministry of Finance, which will channel the funds to the Executing Agency through special account. The PMU will utilize the loan proceeds to finance works, goods and services of the proposed activities, as well as cost components related to project management support and monitoring evaluation. The loan will finance 95% of the total project cost, the remainder of the project costs (5% or \$2.78 million equivalent) will be financed from the budgetary resources of the 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 2013 was the first year of the STAR project implementation, the Project became effective on February 2013. DIPA budget of STAR Project amended several times, the original DIPA (No.DIPA-089.01-1/201) budget allocation was Rp.129.950.100.000, on April 2013 the DIPA has been revised to Rp.25.987.500.000 and the last revision on December 2013 DIPA budget allocation has been changed to Rp.20.487.862.000.

STATE ACCOUNTABILITY REVITALIZATION PROJECT (STAR)  
ADB LOAN 2927 – INO  
NOTES TO THE FINANCIAL STATEMENTS 2013

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
<b>A. Investment Cost*</b>			
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 duty 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
<b>Total Base Cost</b>	<b>57.75</b>	<b>1.35</b>	<b>59.10</b>
<b>B. Contingencies*</b>		0.43	0.43
<b>C. Financing charges during implementation</b>		1.00	1.00
<b>TOTAL COST</b>	<b>57.75</b>	<b>2.78</b>	<b>60.53</b>
<b>% Total Project Cost</b>	<b>95%</b>	<b>5%</b>	<b>100%</b>

**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; 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. The project will provide financial resources for degree and non degree programs as follow:

- Degree program for 2,500 government's internal auditors and public finance officers
  - Training and certification of 10,000 government's internal auditors and public finance officers
  - Training of Trainers ; the project will enhance the technical and training skills of 200 potential internal audit trainers from BPKP and 14 leading regional universities by examining best practice in the full spectrum of internal audit functions.
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 the Deputy of Politics, Social and Security of BPKP as the Executing Agency, which located at BPKP head office, Jalan Pramuka No. 33, Jakarta. The Bureau of Audit Planning of BPKP is the Project Management Unit (PMU) of the project. 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. In the implementation of the project for fiscal year 2013, under the executing agency was established several project implementation unit within the BPKP i.e. PIU Renwas, PIU Pusinfowas, PIU Pusediklatwas, as well as task force , technical Team and management team. The establishment of STAR coordination team was based on decision letter of the Head of BPKP. The decree has been changes for three times as follows; KEP-128/K/D2/2013 dated 28 February 2013, KEP-369/K/D2/2013 dated 26 June 2013 and KEP-439/K/D2/2013 dated on 30 August 2013. It should be noted that as task

f.

STATE ACCOUNTABILITY REVITALIZATION PROJECT (STAR)  
ADB LOAN 2927 – INO  
NOTES TO THE FINANCIAL STATEMENTS 2013

force, personnel as part of the executing agency mentioned in the decree are still carrying out their routine tasks in each unit. 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 at fiscal year 2013;

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 improvement	
	A. Development of SIMA	Pusat Informasi Pengawasan
	B. Cross-Sector Program	Tim Teknis Lintas Sectoral
4.	Project Management and Administrative Support	Biro Perencanaan Pengawasan

#### 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 implementation to the project steering committee and ADB. In fiscal year 2013, there are three Project Implementation Unit (PIU) as a working unit BPKP or task force created specifically for that. Also at each PIU's have Loan allocations in their DIPA. Three Project Implementation Unit (PIU) are:

1. PIU Biro Perencanaan Pengawasan (PIU Renwas) BPKP - Jakarta
2. PIU Pusat Informasi Pengawasan (PIU Pusinfowas) - Jakarta
3. PIU Pusat Pendidikan Pelatihan Pengawasan (PIU Pusklatwas) - Bogor

Every PIU has tasks and responsibilities in the implementation of STAR component activities. In accordance with the regulation, the Head of Planning and Supervision Bureau of BPKP responsible for STAR activities, determine of the performance of all activities STAR. Every PIU has tasks and responsibilities in the implementation of the

*f.*

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activities in accordance with STAR components. Meanwhile as applicable regulations, the Head of Planning Control BPKP responsible for activities STAR, determine the performance of all activities. Mostly STAR task force personnel continue to perform their duties in accordance with their regular duties while their assignments in STAR as a side duty, it has become one of the obstacles in the implementation of the Project.

**Project Implementation Organizations – Roles and Responsibilities**

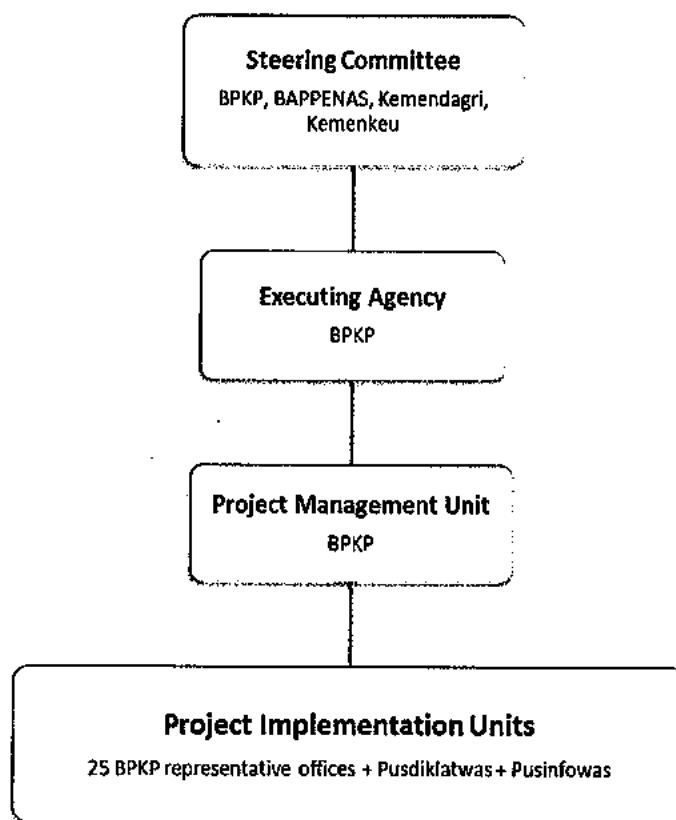
Project implementation organization	Management Roles And Responsibilities
<b>BPKP</b>	<p><b>Executing Agency</b> The EA is responsible for overall project management and implementation, including: (i) setting policy directions for the project, (ii) preparing annual program and budget including ensuring 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.</p> <p><b>Project Management Unit (PMU)</b> PMU is responsible for the day-to-day project management and implementation, including project supervision, monitoring, accounting, and consolidated reporting. Its tasks are:</p> <ol style="list-style-type: none"> <li>a. Developing and updating project implementation guidelines;</li> <li>b. Leading the planning, programming (including ensuring the provision of dipa), coordination, oversight, implementation, monitoring and evaluation of the project;</li> <li>c. Building partnerships with project stakeholders, in particular local governments (provincial, district or city), participating universities and scholarship program;</li> <li>d. Coordinating activities in accordance with project guidelines;</li> <li>e. Providing guidance and managing the PIUs</li> <li>f. Leading and coordinating activities related to financial management and financial audit;</li> <li>g. Selecting, contracting, giving direction and supervising the project management/implementation consultants;</li> <li>h. Preparing withdrawal applications (WA) including retention of supporting documents and submitting the was (through MOF) to ADB; and</li> <li>i. Supporting/facilitating BPKP in the preparation and submission of the audited project accounts and financial statements.</li> </ol>
<b>STAR Steering Committee</b> (Chaired by EA)	<ol style="list-style-type: none"> <li>a. Provide overall policy directions and oversight, particularly (chaired by the ea) guidelines on selection of candidates and participating university for degree program and training</li> <li>b. Assesses the results, benefits, and impact of project implementation</li> </ol>
<b>BPKP Representative Office</b>	<p><b>Project Implementation Units</b></p> <ol style="list-style-type: none"> <li>a. Implementation of activities in the respective representative offices;</li> <li>b. Ensuring that the project runs smoothly in their respective areas and act as manager cum intermediary between each implementing region and BPKP;</li> <li>c. Monitoring and reporting to EA and PMU</li> </ol>
<b>ADB</b>	<p><b>Lender</b></p> <ol style="list-style-type: none"> <li>a. Main project financier</li> <li>b. Monitoring project implementation and covenant compliance</li> </ol>

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,

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Directorate of implementation and facilitate interagency coordination. The project steering committee is tasked to oversee project implementation and to facilitate interagency coordination. The steering committee 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 PMU director shall act as Secretary to the SC. The SC shall be established under a decree letter issued by BPKP head.

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 .

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The financial statement is respect to all activity implementation under Loan 2927-INO with detailed information as follows :

1. Loan Agreement No : Loan 2927 INO 26 November 2012
2. Executing Agency : Deputy Pengawasan Instansi Pemerintah Bidang Politik Sosial dan Keamanan , Badan Pengawasan, Keuangan dan Pembangunan
3. Address : BPKP Head office, Jalan Pramuka No. 33, Jakarta
4. Sources of Fund : Loan ADB
5. Loan Register Number : 10859501
6. Loan Amount : USD 57.750.000
7. Initial Deposit Loan : USD 1.454.792
8. Loan Special Account No. : 601.311412
9. Effective Date : 19 February 2013
10. Closing Date : 30 June 2018

#### 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.

CATEGORY			ADB FINANCING BASIS
No.	Item	Total Amount allocated for ADB financing Category	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	4,180,000	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*
	<b>Total</b>	<b>57,750,000</b>	

\* Exclusive of local taxes and duties imposed within the territory of the Borrower. (The interest and commitment charges will be paid directly by the Borrower.)

## I. Disbursement and Procurement Procedures

### 1) Disbursement Procedure

- The government will establish 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 be deposited 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 to ADB. 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, 2013.
- b. The financial statements have been prepared by executing agency 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.
- d. The financial statement present receipts and disbursements of all PIU's for the current year and cumulative as of December 31, 2013 .
- 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 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

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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, 2013, which are presented in Rupiah.

- 1). As of December 31, 2013 total receipts of budget allocation (DIPA) at fiscal year 2013 amounted to Rp. 22,487,862,000 ,- funded by loan Rp. 20,487,862,000 and government of Indonesia (GOI) Rp. 2,000,000,000.

The details of cumulative receipt of every budget sources are presented in the following table:

Description	in Rp.		
	Up to January 1, 2013	Fiscal Year 2013	Up to December 31, 2013
<b>Loan ADB 2927-INO</b>			
-Special Account	0	20,487,862,000	20,487,862,000
-Direct Payment	0	0	0
<b>Government of Indonesia</b>	<b>0</b>	<b>2,000,000,000</b>	<b>2,000,000,000</b>
<b>TOTAL</b>	<b>0</b>	<b>22,487,862,000</b>	<b>22,487,862,000</b>

The details of budget allocation PIU's in fiscal year 2013 are presented in following table :

No.	Institution	in Rp		
		Loan ADB	GOI	Total
<b>1</b>	RENWAS BPKP	13,029,444,000	2,000,000,000	15,029,444,000
<b>2</b>	PUSINFOWAS BPKP	474,308,000	0	474,308,000
<b>3</b>	PUSDIKLATWAS BPKP	6,984,110,000	0	6,984,110,000
	<b>TOTAL</b>	<b>20,487,862,000</b>	<b>2,000,000,000</b>	<b>22,487,862,000</b>

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2). The actual receipt up to 31 December 2013 was Rp. 21,208,441,363 which consist of ADB Loan Rp. 19,400,565,362 and Government of Indonesia Rp. 1,807,876,001 Total actual receipt in 2010 recorded based on SP2D issued by KPPN for the Imprest Account expenditures and Withdrawal Application (W/A) for Direct Payment.

The detailed of actual receipt of every PIU is presented in the following table:

in Rp

No.	Institution	Loan ADB	GOI	Total
1	RENWAS BPKP	12,473,312,304	1,807,876,001	14,281,188,305
2	PUSINFOWAS BPKP	440,486,727	0	440,486,727
3	PUSDIKLATWAS BPKP	6,486,766,331	0	6,486,766,331
	<b>TOTAL</b>	<b>19,400,565,362</b>	<b>1,807,876,001</b>	<b>21,208,441,363</b>

## B. The Expenditure

### 1). Research and Development - Category 01 :

**Rp. 314,058,300** *pa*

The amount above represents total cumulative expenditure from budget allocation (DIPA) 2013 funded by ADB loan for financing the activities of category 1; research and development up to December 31,2013. Cumulative expenditure of category 01 are presented in following table;

in Rp.

Description	Up to January 1, 2013	Fiscal Year 2013	Up to December 31,2013
Loan ADB 2927-INO			
-Special Account	0	314,058,300	314,058,300 <i>pa</i>
-Direct Payment	0	0	0
Government of Indonesia	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>314,058,300</b>	<b>314,058,300</b> <i>f</i>

Category research and development means all activities which relate to the processing of the results of a survey of activities including, selection and exam preparation. In fiscal year 2013, category 01 was allocated and was used by

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Pusdiklatwas to finance certification participants for the selection and exam preparation of JFA.

The actual expenditures of category 01 Pusdiklatwas amounting to Rp314,058,300 are not including yet business trips expense for e-learning preparation amounting to Rp26,058,000 which were recorded in category 04 (see notes B.04) but including cost of official journey and allowance for selection and exam preparation of JFA amounting to Rp103,674,000 which has to be recorded in category 06 (see notes B.06).

The detail of actual expenditures for category 01 is presented in the following table:

in Rp.

No.	Institution	Budget Allocation	Loan Disbursement	% Achievement
1	RENWAS BPKP	10,350,000	0	0
2	PUSINFOWAS BPKP	0	0	0
3	PUSDIKLATWAS BPKP	314,559,000	314,058,300	99.84%
	<b>TOTAL</b>	<b>324,909,000</b>	<b>314,058,300</b>	<b>96.66%</b>

**2). Institutional Development and Strengthening- Category 02: Rp. 224.009.694**

The amount above represents total cumulative expenditure of budget allocation (DIPA) 2013 funded by loan to finance Institutional Development and Strengthening. Cumulative expenditure of category 02 are presented in following table :

in Rp.

Description	Up to January 1, 2013	Fiscal Year 2013	Up to December 31, 2013
<b>Loan ADB 2927-INO</b>			
-Special Account	0	224,009,694	224,009,694
-Direct Payment	0	0	0
<b>Government of Indonesia</b>	0	0	0
<b>TOTAL</b>	0	<b>224,009,694</b>	<b>224,009,694</b>

The detail of allocation and actual expenditures of category 02 is presented in the following table:

in Rp.

No.	Institution	Budget Allocation	Loan Disbursement	% Achievement
1	RENWAS BPKP	225,000,000	224,009,694	99.56%
2	PUSINFOWAS BPKP	0	0	0
3	PUSDIKLATWAS BPKP	0	0	0
	<b>TOTAL</b>	<b>225,000,000</b>	<b>224,009,694</b>	<b>99.56%</b>

Category of Institutional Development and Strengthening means all activities related to institutional development activities at STAR Project. In fiscal year 2013, category 02, was used by the Technical Team of Intersectoral in prepared a recommendations for the implementation of cross- sector supervision. The activities within FY 2013 were various meetings and official travel that associated with piloting and data collection, in order to determine the cross-cutting themes. As 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. As such, BPKP is mandated to conduct internal supervision or evaluation of state financial accountability over certain activities, including the government's cross-sector.

**3). Equipment, Vehicles, and Furniture- Category 03 : Rp. 641,294,000<sup>92</sup>**

The amount above represents total cumulative expenditure from budget allocation (DIPA) 2013 funded by loan to finance the procurement of equipment, vehicles and furniture (category 3) up to December 31,2013.

Cumulative expenditure of category 03 are presented in following table :

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Description	in Rp.		
	Up to January 1, 2013	Fiscal Year 2013	Up to December 31, 2013
<b>Loan ADB 2927-INO</b>			
-Special Account	0	641,294,000	641,294,000
-Direct Payment	0	0	0
<b>Government of Indonesia</b>	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>641,294,000</b>	<b>641,294,000</b>

The detail of allocation and actual expenditures of category 03 is presented in the following table:

No.	Institution	in Rp.		
		Budget Allocation	Loan Disbursement	% Achievement
1	RENWAS BPKP	669,798,000	526,454,000	78.60%
2	PUSINFOWAS BPKP	0	0	0
3	PUSDIKLATWAS BPKP	214,875,000	114,840,000	53.45%
	<b>TOTAL</b>	<b>884,673,000</b>	<b>641,294,000</b>	<b>72.49%</b>

Procurement of equipment conducted by the Renwas are as follows: two unit of car for project operational and IT peripheral for PMU and PIU. Two packages that have not been procured are procurement for two-wheeled vehicles and furniture are planned to be realized in 2014.

The actual expenditure of category 03 Pusklatwas amounting to Rp. 114,840,000 are not include cost of purchasing traveling bag amounting Rp. 72,625,000 which were recorded in category 06 (see B.06).

**4). Teaching and Learning Materials - Category 04 : Rp. 612,544,745** P2

The amount above represents total cumulative expenditure from budget allocation (DIPA) 2013 funded by loan to finance teaching and learning materials (category 4) up to December 31, 2013. Cumulative expenditure of category 04 are presented in following table :

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in Rp.

Description	Up to January 1, 2013	Fiscal Year 2013	Up to December 31, 2013
<b>Loan ADB 2927-INO</b>			
-Special Account	0	612,544,745	612,544,745
-Direct Payment	0	0	0
<b>Government of Indonesia</b>	0	0	0
<b>TOTAL</b>	0	612,544,745	612,544,745

The detail of allocation and actual expenditures of category 04 is presented in the following table:

in Rp.

No.	Institution	Budget Allocation	Loan Disbursement	% Achievement
1	RENWAS BPKP	9,900,000	0	0
2	PUSINFOWAS BPKP	0	0	0
3	PUSDIKLATWAS BPKP	612,545,000	612,544,745	100.00%
	<b>TOTAL</b>	<b>622,445,000</b>	<b>612,544,745</b>	<b>98.41%</b>

Category 04; Teaching and Learning Materials is any cost component related with the production of learning material, including preparation stages for material production such as coordination meeting for that purpose. Both program of STAR degree and non degree program can use the allocation of category 04 for their activities. In fiscal year 2013, the activities that have been financed with this category are meeting and travel expenses in the preparation of JFA certification conducted by Pusklatwas.

The actual expenditures of category 04 Pusklatwas amounting to Rp.612,544,745 include cost of official journey for e-learning preparation amounting to Rp26,058,000 which recorded in category 01 (see notes B.01) and cost of business trips for selection and exam JFA Certification amounting to Rp139,156,000 (see notes B.06)

**5). Consulting Services – Category 05 :**

**Rp. 0** *P2*

There was no expenditures for consulting services (Category 05 ) in fiscal year 2013, since the Project still doing the procurement process for Consultants. As stated in the Loan Agreement 2927-INO schedule 1; The PMU will be supported by consultants. The project will require an estimated of 984 person-months of national consulting services at national level. Consultants will be recruited for project accounting and reporting, procurement, project monitoring, and financial management. The management consultants will be recruited through national firms and the consultant team will be fielded in the PMU to provide support in project management, coordination, reporting, monitoring, evaluation and financial management. In addition to the above, recruitment of individual consultants for development of e-learning and SIMA will be required.

In 2013, there were several package procurement consultant for STAR Project, such as Project Management, Financial Expert, Higher Education experts, SIMA consultants and E-learning consultants. Although the procurement process has been started since mid-2013 but due to the length of procurement process until the end of 2013 none of them can be realized. The detail of allocation and actual expenditures of category 05 is presented in the following table:

in Rp.

No.	Institution	Budget Allocation	Loan Disbursement	% Achievement
1	RENWAS BPKP	0	0	
2	PUSINFOWAS BPKP	0	0	0
3	PUSDIKLATWAS BPKP	393,670,000	0	0%
	<b>TOTAL</b>	<b>393,670,000</b>	<b>0</b>	<b>0%</b>

**6). Training and Fellowships –Category 06 :**

**Rp. 16,943,113,673** *P2*

The amount above represents total cumulative expenditure from budget allocation (DIPA) 2013 funded by loan to finance training and fellowship activities – category 06 up to December 31,2013.

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Cumulative expenditure of category 06 are presented in the following table :

in Rp.

Description	Up to January 1, 2013	Fiscal Year 2013	Up to December 31, 2013
<b>Loan ADB 2927-INO</b>			
-Special Account	0	16,943,113,673	0
-Direct Payment	0	0	0
<b>Government of Indonesia</b>	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>16,943,113,673</b>	<b>0</b>

The detail of allocation and actual expenditures of category 06 is presented in the following table:

in Rp.

No.	Institution	Budget Allocation	Loan Disbursement	% Achievement
1	RENWAS BPKP	11,304,396,000	11,057,303,660	97.81%
2	PUSINFOWAS BPKP	474,308,000	440,486,727	92.87%
3	PUSDIKLATWAS BPKP	5,448,461,000	5,445,323,286	99.94%
	<b>TOTAL</b>	<b>17,227,165,000</b>	<b>16,943,113,673</b>	<b>98.35%</b>

The actual expenditures of category 06 Pusklatwas amounting to Rp.5,445,323,286 are not include yet the cost of official journey and allowance for selection and exam preparation of JFA amounting to Rp103,674,000 which were recorded in category 01 (see notes B.01) and cost of business trips for selection and exam JFA Certification amounting to Rp139,156,000 (see notes B.04) but include the cost of purchasing traveling bag amounting Rp.72,625,000 which has to be recorded in category 03 (see notes B.03).

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.

**a. Degree Program**

The degree program will support an estimated 2,500 internal auditors and finance officers in obtaining graduate degrees in government accounting and public finance. To ensure transparent and accountable selection, rigorous methodology based on objective and transparent eligibility criteria for the universities and participants will be developed and agreed with ADB, taking into consideration advice and recommendations from the project's steering committee. The program will include: (i.) master's degree in accounting with specific study, if available, in government accounting, public sector accounting or state finance (supervision or management), and ii) extension program 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.

As of December 2013, PIU Program Degree has implemented interview activities for 525 candidates of beneficiaries of STAR's scholarship program at the 11 universities such as Universitas Airlangga, Universitas Brawijaya, Universitas Sebelas Maret, Universitas Udayana, Universitas Andalas, Universitas Diponegoro, Universitas Gadjah Mada, Universitas Hasanuddin, Universitas Mataram, Universitas Syiah Kuala, dan Universitas Sumatera Utara. Based on the result of interview activities, there are 355 person of 525 candidates have been received as beneficiaries of scholarship program. However, as many as 17 beneficiaries resigned to participate in this program due to the administration matter such as; no. permitt from their institution. As a result, there are 337 beneficiaries of 361 persons or 93,4% from the total target of beneficiaries in 2013 as shown in the table below:

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No	University	No of Candidate	No of Beneficiaries
1	Universitas Syiah Kuala	55	44
2	Universitas Sumatera Utara	35	18
3	Universitas Andalas	77	38
4	Universitas Diponegoro	45	36
5	Universitas Sebelas Maret	42	25
6	Universitas Gadjah Mada	57	35
7	Universitas Airlangga	11	11
8	Universitas Brawijaya	24	22
9	Universitas Udayana	34	23
10	Universitas Mataram	83	36
11	Universitas Hasanuddin	62	49
	<b>jumlah</b>	<b>525</b>	<b>337</b>

Based on region aspect, only 6 person of 337 beneficiaries came from eastern region. Meanwhile, in gender aspect, there are 176 beneficiaries are male and female is 161 beneficiaries. Up to December 2013, PIU Renwas BPKP has conducted contract signing with eleven universities who have complied with the requirements as stated in the Loan Agreement schedule 5 para 4. List of contract with the Universities as a provider of degree program is as follows:

in Rp.

No	University	No.Contract	Number of Student	Contract Amount
1	Universitas Syiah Kuala	PRI-004/STAR/2013	44	3,808,000,000
2	Universitas Sumatera Utara	PRI-005/STAR/2013	18	1,587,000,000
3	Universitas Andalas	PRI-006/STAR/2013	38	3,436,300,000
4	Universitas Diponegoro	PRI-015/STAR/2013	36	3,134,460,000
5	Universitas Sebelas Maret	PRI-010/STAR/2013	25	2,660,000,000
6	Universitas Gadjah Mada	PRI-008/STAR/2013	35	3,539,750,000
7	Universitas Airlangga	PRI-012/STAR/2013	11	1,245,940,000
8	Universitas Brawijaya	PRI-011/STAR/2013	22	2,298,100,000
9	Universitas Udayana	PRI-013/STAR/2013	23	2,109,165,000
10	Universitas Mataram	PRI-009/STAR/2013	36	3,070,200,000
11	Universitas Hasanuddin	PRI-014/STAR/2013	49	4,022,700,000
	<b>Total</b>		<b>337</b>	<b>30,911,615,000</b>

**b. Non Degree Program**

The 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), Certified Information Systems Auditor (CISA), Certified Forensic Accounting Professional (CFAP), c) accounting, e.g. Certified Public Accountant (CPA), Professional Finance Accountant (PFA). The project will assist in training to earn certification and examination fee.

In the year 2013 the target participants of the training and certification are 1,175 auditors or state financial managers. The Non Degree Program conducted by PIU Pusdiklatwas are; JFA Certification, Non JFA Certification (CFrA) and Training on Technical Substance. Summary of the number and type of certification nondegree program has been conducted by Pusdiklatwas in 2013 can be seen in the table below:

in Rp

No.	Certification Program	Plan		Realization	
		Quantity	Allocation	Quantity	Disbursement
1	JFA Certification	915 Person	3,288,375,000	2,557 Person	3,286,101,731
2	Non JFA Certification (CFrA)	27 Packages	1,143,260,000	29 Packages	1,142,544,200
3	Training on Technical Substance	203 Person	1,887,680,000	270 Person	1,887,390,400
4	E-learning		549,920,000		55,890,000
	<b>TOTAL</b>		<b>6,869,235,000</b>		<b>6,371,926,331</b>

The project has also used category 06 for the Overseas Training and Benchmarking activity. Two overseas training activity was conducted in FY 2013 are : Training of Integrity and Leadership in Netherlands with twelve participants and the other Training Program for Accrual Accounting in the Public Sector on New Zealand with

17 participants. The other overseas training is conducted by the PIU Pusinfowas, namely Business Process Management (BPM) which aims to provide an understanding of: (i) IT architecture principles and how to apply them in identifying business process re-engineering to do. (ii) How to set the right business to develop SIMA 4.0. The training was conducted in Singapore with 10 participants

**7). Project Management - Category 07 :**

**Rp. 665,544,950**

The amount above represents total cumulative expenditure from budget allocation (DIPA) 2013 funded by loan to finance project management activities (category 7) up to December 31,2013. Cumulative expenditure of category 07 are presented in following table :

	in Rp.		
Description	Up to January 1, 2013	Fiscal Year 2013	Up to December 31,2013
<b>Loan ADB 2927-INO</b>			
-Special Account	0	665,544,950	0
-Direct Payment	0	0	0
<b>Government of Indonesia</b>	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>665,544,950</b>	<b>0</b>

The detail of allocation and actual expenditures of category 07 is presented in the following table:

in Rp.				
No.	Institution	Budget Allocation	Loan Disbursement	% Achievement
1	RENWAS BPKP	810,000,000	665,544,950	82.17%
2	PUSINFOWAS BPKP	0	0	0
3	PUSDIKLAT BPKP	0	0	0
	<b>TOTAL</b>	<b>810,000,000</b>	<b>665,544,950</b>	<b>82.17%</b>

Category 07; Project management and administration is a cost component that is used to finance the implementation of project management support activities . This category will support the smooth and effective implementation of the project . In fiscal year 2013 only

STATE ACCOUNTABILITY REVITALIZATION PROJECT (STAR)  
ADB LOAN 2927 – INO  
NOTES TO THE FINANCIAL STATEMENTS 2013

PIU Renwas has implemented Project management and administration activities such as office supplies, travel for monitoring and Degree Program Workshop while the other PIU's does not have budget allocation for category 07. Implementation of project management and administration activities in 2013 are as follows :

No.	Activities	SP2D		Amount Rp
		No.	Date	
1	Travel for Monitoring	958398F	24-12-2013	143,235,000
2	Travel for Monitoring	961194F	24-12-2013	21,428,000
3	Travel for Monitoring	961264F	24-12-2013	146,261,100
4	Office Supplies	964097F	27-12-13	88,394,400
5	Travel for Monitoring	964098F	24-12-2013	70,240,850
6	Travel for Monitoring	964100F	24-12-2013	70,305,600
7	Workshop on Reporting and Dissemination Mechanisms of degree program	964700F	30-12-13	125,680,000
<b>TOTAL</b>				<b>665,544,950</b>

**8). Other Expenditures :**

**Rp. 1,807,876,001**

The amount above represent total cumulative expenditure from budget allocation in the DIPA 2013 funded by Government of Indonesia (GOI) up to December 31,2013. The details of utilization of GOI budget per PIU in fiscal year 2013 are presented in following table :

in Rp.				
No.	Institution	Budget Allocation	GOI Disbursement	% Achievement
1	RENWAS BPKP	2,000,000,000	1,807,876,001	90.39%
2	PUSINFOWAS BPKP	0	0	0
3	PUSDIKLAT BPKP	0	0	0
<b>TOTAL</b>		<b>2,000,000,000</b>	<b>1,807,876,001</b>	<b>90.39%</b>

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. In fiscal year 2013, PIU Renwas BPKP has budget allocation of Government of Indonesia (GOI-Rupiah murni) to support the implementation of the STAR Project amounted to Rp.2.000.000.000 which used for honorarium and travel expenses amounting to Rp.1,807,876,001.

**C. Explanation of Loan Imprest Account No. 601.31141198**

The beginning balance of Loan 2927-INO Imprest Account No. 601.31141198 was USD 1,454,792.00. The Imprest Account activities in FY 2013 are as follow:

- 1). In fiscal year 2013, total withdrawal application (WA) have been proceed for replenishment to ADB amounted to USD 450,990.44 and total amount replenished by ADB is USD 450,990.44. The details of Replenishment During Fiscal Year 2013 is presented in the following table:

No.	Withdrawal Application STAR Project for Replenishment			Replenished by ADB			
	WA No.	Date	Amount	WA No.	Date	Amount paid to S.A	Amount refund to S.A
1	WA.No.02/DJPB	30-10-2013	450,990.44	WA.No.02/DJPB	22-11-2013	450,990.44	

- 2). In fiscal year 2013, the overpayment has occurred on some activities in the PIU, with total amount of Rp. 177,005,635, accordingly BPKP Treasurer has returned the funds to the state treasury. The details of loan refund of every PIU is presented in the following table:

No.	PIU	Amount
1	Biro Renwas	Rp. 171,488,128
2	Pusinfowas	Rp. 837,507
3	Pusdiklatwas	Rp. 4,680,000
	<b>TOTAL</b>	<b>Rp. 177,005,635</b>

A

STATE ACCOUNTABILITY REVITALIZATION PROJECT (STAR)  
ADB LOAN 2927 – INO  
NOTES TO THE FINANCIAL STATEMENTS 2013

The Loan refund of Rp. 177,005,635 has not been credited back to the STAR special account No. 601.31141198.

- 3). Total Loan amount withdrawn from STAR Imprest account in fiscal year 2013, amounted to USD 1,613,722.69, the details is presented in following table :

in USD

No	Months	Amount	BI Statement Ending Balance of the month
1	January 2013	0.00	0.00
2	Febuary 2013	0.00	0.00
3	March 2013	0.00	0.00
4	April 2013	0.00	0.00
5	May 2013	0.00	0.00
6	June 2013	74,235.76	1,380,556.24
7	July 2013	191,983.53	1,188,572.71
8	August 2013	45,124.65	1,143,448.06
9	September 2013	91,882.49	1,051,565.57
10	October 2013	258,405.64	793,159.93
11	November 2013	76,486.66	1,167,663.71
12	December 2013	875,603.96	292,059.75
<b>TOTAL EXPENDITURES</b>		<b>1,613,722.69</b>	

- 4). Up to 31 December 2013, total expenditures have been withdrawn from the Imprest Account but not submitted to ADB for replenishment amounted to USD 1,162,732.25  
The details of are presented in following table :

in USD

No.	Bank Indonesia Statement				Remarks
	Date	Item	Page	Amount	
1	12-06-2013	7	2	8,165.64	WA No.03 DJPB
2	12-06-2013	8	2	13,328.02	WA No.03 DJPB
3	05-09-2013	4	1	5,788.77	WA No.05 DJPB
4	13-09-2013	3	1	40,228.05	WA No.03 DJPB
5	23-09-2013	2	1	6,818.41	WA No.03 DJPB
6	23-09-2013	4	1	7,505.89	WA No.03 DJPB
7	23-09-2013	3	1	29,294.66	WA No.03 DJPB
8	11-10-2013	4	1	121,015.85	WA No.04 DJPB
9	07-11-2013	4	1	6,376.77	WA No.05 DJPB
10	15-11-2013	2	1	8,626.53	WA No.03 DJPB

f.

STATE ACCOUNTABILITY REVITALIZATION PROJECT (STAR)  
ADB LOAN 2927 – INO  
NOTES TO THE FINANCIAL STATEMENTS 2013

No.	Bank Indonesia Statement				Remarks
	Date	Item	Page	Amount	
11	15-11-2013	3	1	12,782.16	WA No.03 DJPB
12	15-11-2013	4	1	22,071.00	WA No.03 DJPB
13	22-11-2013	4	1	10,010.56	WA No.03 DJPB
14	29-11-2013	2	1	16,619.64	WA No.05 DJPB
15	06-12-2013	4	1	14,885.17	WA No.03 DJPB
16	06-12-2013	5	1	17,160.30	WA No.03 DJPB
17	13-12-2013	2	1	4,530.11	WA No.03 DJPB
18	13-12-2013	4	1	7,885.40	WA No.03 DJPB
19	13-12-2013	5	1	22,145.79	WA No.03 DJPB
20	23-12-2013	5	1	3,229.24	WA No.03 DJPB
21	31-12-2013	19	3	3,194.78	WA No.03 DJPB
22	31-12-2013	7	2	2,817.05	WA No.03 DJPB
23	31-12-2013	17	3	1,918.83	WA No.03 DJPB
24	31-12-2013	22	4	11,518.46	WA No.03 DJPB
25	31-12-2013	3	1	47,087.07	WA No.03 DJPB
26	31-12-2013	4	1	55,273.25	WA No.03 DJPB
27	31-12-2013	5	1	86,276.51	WA No.03 DJPB
28	31-12-2013	6	1	67,377.65	WA No.03 DJPB
29	31-12-2013	7	2	76,799.76	WA No.03 DJPB
30	31-12-2013	8	2	79,893.96	WA No.03 DJPB
31	31-12-2013	9	2	31,915.99	WA No.03 DJPB
32	31-12-2013	10	2	45,024.47	WA No.03 DJPB
33	31-12-2013	11	2	82,178.83	WA No.03 DJPB
34	31-12-2013	12	2	56,390.19	WA No.03 DJPB
35	31-12-2013	16	3	9,359.41	WA No.03 DJPB
36	31-12-2013	18	3	72,917.69	WA No.03 DJPB
37	31-12-2013	2	1	1,747.80	WA No.03 DJPB
38	31-12-2013	13	2	11,929.94	WA No.03 DJPB
39	31-12-2013	14	3	11,683.12	WA No.03 DJPB
40	31-12-2013	21	4	5,724.60	WA No.03 DJPB
41	31-12-2013	23	4	5,729.88	WA No.03 DJPB
42	31-12-2013	20	3	7,204.11	WA No.05 DJPB
43	31-12-2013	25	3	10,310.94	WA No.05 DJPB
<b>TOTAL</b>				<b>1,162,732.25</b>	

# **APPENDIX 1**

## **CONSOLIDATED 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 31,2013 (in Indonesia Rupiah)

Calc No.	Project Component/Category	Notes	Plan for FY 2013 (DIPA)			Actual (Implementation) for FY 2013			Actual % of plan
			Loan ADB Rp	GOI Rp	Total Rp	Loan ADB Rp	GOI Rp	Total Rp	
<b>RECEIPT</b>									
	Government of Indonesia	3a.2)	0	2.000.000.000	2.000.000.000	0	1.807.876.001	1.807.876.001	90,39
	Imprest Account	3a.2)	20.487.862.000	0	20.487.862.000	19.400.565.362	0	19.400.565.362	94,69
	<b>Total Receipt</b>		<b>20.487.862.000</b>	<b>2.000.000.000</b>	<b>22.487.862.000</b>	<b>19.400.565.362</b>	<b>1.807.876.001</b>	<b>21.208.441.363</b>	<b>94,31</b>
<b>EXPENDITURE</b>									
		3b							
01	Research and Development	3b.1)	324.909.000	0	324.909.000	314.058.300	0	314.058.300	96,66
02	Institutional Development and Strengthening	3b.2)	225.000.000	0	225.000.000	224.009.694	0	224.009.694	99,56
03	Equipment, Vehicles, and Furniture	3b.3)	884.673.000	0	884.673.000	641.294.000	0	641.294.000	72,49
04	Teaching and Learning Materials	3b.4)	622.445.000	0	622.445.000	612.544.745	0	612.544.745	98,41
05	Consulting Services	3b.5)	393.670.000	0	393.670.000	0	0	0	0,00
06	Training and Fellowships	3b.6)	17.227.165.000	0	17.227.165.000	16.943.113.673	0	16.943.113.673	98,35
07	Project Management	3b.7)	810.000.000	0	810.000.000	665.544.950	0	665.544.950	82,17
	Other Expenditures (non - portion)	3b.8)	0	2.000.000.000	2.000.000.000	0	1.807.876.001	1.807.876.001	90,39
	<b>Total Expenditures</b>		<b>20.487.862.000</b>	<b>2.000.000.000</b>	<b>22.487.862.000</b>	<b>19.400.565.362</b>	<b>1.807.876.001</b>	<b>21.208.441.363</b>	<b>94,31</b>

**STATE ACCOUNTABILITY REVITALIZATION PROJECT (STAR) ADB LOAN NO.2927- INO**  
**ANNUAL PLAN AND ACTUAL PROJECT EXPENDITURE AND FINANCING**  
 For the Year Ended December 31,2013 (in Indonesia Rupiah)

INSTITUTION : RENWAS BPKP

Cat No.	Project Component/Category	Plan for FY 2013 (DIPA)			Actual (Implementation) for FY 2013			Actual % of plan
		Loan ADB Rp	GOI Rp	Total Rp	Loan ADB Rp	GOI Rp	Total Rp	
	RECEIPT							
	Government of Indonesia		2.000.000.000	2.000.000.000		1.807.876.001	1.807.876.001	90,39
	Imprest Account	13.029.444.000		13.029.444.000	12.473.312.304		12.473.312.304	95,73
	<b>Total Receipt</b>	<b>13.029.444.000</b>	<b>2.000.000.000</b>	<b>15.029.444.000</b>	<b>12.473.312.304</b>	<b>1.807.876.001</b>	<b>14.281.188.305</b>	<b>95,02</b>
	EXPENDITURE							
01	Research and Development	10.350.000		10.350.000	0		0	0,00
02	Institutional Development and Strengthening		225.000.000	225.000.000	224.009.694		224.009.694	99,56
03	Equipment, Vehicles, and Furniture		669.798.000	669.798.000	526.454.000		526.454.000	78,60
04	Teaching and Learning Materials		9.900.000	9.900.000	0		0	0,00
05	Consulting Services		0	0	0		0	0,00
06	Training and Fellowships		11.304.396.000	11.304.396.000	11.057.303.660		11.057.303.660	97,81
07	Project Management		810.000.000	810.000.000	665.544.950		665.544.950	82,17
	Other Expenditures (non - portion)		0	2.000.000.000		1.807.876.001	1.807.876.001	90,39
	<b>Total Expenditures</b>	<b>13.029.444.000</b>	<b>2.000.000.000</b>	<b>15.029.444.000</b>	<b>12.473.312.304</b>	<b>1.807.876.001</b>	<b>14.281.188.305</b>	<b>95,02</b>

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**STATE ACCOUNTABILITY REVITALIZATION PROJECT (STAR) ADB LOAN NO.2927-INO**  
**ANNUAL PLAN AND ACTUAL PROJECT EXPENDITURE AND FINANCING**  
 For the Year Ended December 31,2013 (in Indonesia Rupiah)

INSTITUTION : PUSINFOWAS BPKP

Cat. No.	Project Component/Category	Plan for FY 2013 (DIPA)			Actual (Implementation) for FY 2013			Actual % of plan
		Loan ADB Rp	GOI Rp	Total Rp	Loan ADB Rp	GOI Rp	Total Rp	
	RECEIPT							
	Government of Indonesia		0	0		0	0	0
	Imprest Account	474.308.000		474.308.000	440.486.727		440.486.727	93
	<b>Total Receipt</b>	<b>474.308.000</b>	<b>0</b>	<b>474.308.000</b>	<b>440.486.727</b>	<b>0</b>	<b>440.486.727</b>	<b>92,87</b>
	EXPENDITURE							
01	Research and Development	0		0	0		0	0
02	Institutional Development and Strengthening	0		0	0		0	0
03	Equipment Vehicles, and Furniture	0		0	0		0	0
04	Teaching and Learning Materials	0		0	0		0	0
05	Consulting Services	0		0	0		0	0
06	Training and Fellowships	474.308.000		474.308.000	440.486.727		440.486.727	93
07	Project Management	0		0	0		0	0
	Other Expenditures (non - portion)		0	0		0	0	0
	<b>Total Expenditures</b>	<b>474.308.000</b>	<b>0</b>	<b>474.308.000</b>	<b>440.486.727</b>	<b>0</b>	<b>440.486.727</b>	<b>92,87</b>

**STATE ACCOUNTABILITY REVITALIZATION PROJECT (STAR) ADB LOAN NO.2927- INO**  
**ANNUAL PLAN AND ACTUAL PROJECT EXPENDITURE AND FINANCING**  
 For the Year Ended December 31, 2013 (in Indonesia Rupiah)

**INSTITUTION : PUSDIKALATWAS BPKP**

Cat No.	Project Component/Category	Plan for FY 2013 (DIPA)			Actual (Implementation) for FY 2013			Actual % of plan
		Loan ADB Rp	GOI Rp	Total Rp	Loan ADB Rp	GOI Rp	Total Rp	
<b>RECEIPT</b>								
	Government of Indonesia		0	0			0	0,00
	Imprest Account	6.984.110.000		6.984.110.000	6.486.766.331		6.486.766.331	92,88
	<b>Total Receipt</b>	<b>6.984.110.000</b>	<b>0</b>	<b>6.984.110.000</b>	<b>6.486.766.331</b>	<b>0</b>	<b>6.486.766.331</b>	<b>92,88</b>
<b>EXPENDITURE</b>								
01	Research and Development	314.559.000		314.559.000	314.058.300		314.058.300	99,84
02	Institutional Development and Strengthening	0		0	0		0	0,00
03	Equipment, Vehicles, and Furniture	214.875.000		214.875.000	114.840.000		114.840.000	53,45
04	Teaching and Learning Materials	612.545.000		612.545.000	612.544.745		612.544.745	100,00
05	Consulting Services	393.670.000		393.670.000	0		0	0,00
06	Training and Fellowships	5.448.461.000		5.448.461.000	5.445.323.286		5.445.323.286	99,94
07	Project Management	0		0	0		0	0,00
	Other Expenditures (non - portion)		0	0		0	0	0,00
	<b>Total Expenditures</b>	<b>6.984.110.000</b>	<b>0</b>	<b>6.984.110.000</b>	<b>6.486.766.331</b>	<b>0</b>	<b>6.486.766.331</b>	<b>92,88</b>

## **APPENDIX 2**

### **CONSOLIDATED 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 31,2013 (in Indonesia Rupiah)

Cat No.	Project Component/ Category	Notes	Fiscal Year 2013				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	2,000,000,000	0	1,807,876,001	0	2,000,000,000	0,00	1,807,876,001	0	2,000,000,000	0,00	1,807,876,001	0	2,000,000,000	0,00	1,807,876,001	0	
	ADB Loan	3.a.1)	20,487,862,000	0	19,400,565,362	0	20,487,862,000	0	19,400,565,362	0	20,487,862,000	0	19,400,565,362	0	20,487,862,000	0	19,400,565,362	0	20,487,862,001	0
	<b>Total Receipt</b>		<b>20,487,862,000</b>	<b>2,000,000,000</b>	<b>19,400,565,362</b>	<b>1,807,876,001</b>	<b>20,487,862,000</b>	<b>2,000,000,000</b>	<b>19,400,565,362</b>	<b>1,807,876,001</b>	<b>20,487,862,000</b>	<b>2,000,000,000</b>	<b>19,400,565,362</b>	<b>1,807,876,001</b>	<b>20,487,862,000</b>	<b>2,000,000,000</b>	<b>19,400,565,362</b>	<b>1,807,876,001</b>	<b>20,487,862,001</b>	<b>2,000,000,000</b>
	EXPENDITURE																			
01	Research and Development	3.b.1)	324,909,000	0	314,058,300	0	324,909,000	0	314,058,300	0	324,909,000	0	314,058,300	0	324,909,000	0	314,058,300	0	324,909,000	0
02	Institutional Development and Strengthening	3.b.2)	225,000,000	0	224,009,694	0	225,000,000	0	224,009,694	0	225,000,000	0	224,009,694	0	225,000,000	0	224,009,694	0	225,000,000	0
03	Equipment, Vehicles, and Furniture	3.b.3)	884,673,000	0	641,294,000	0	884,673,000	0	641,294,000	0	884,673,000	0	641,294,000	0	884,673,000	0	641,294,000	0	884,673,000	0
04	Teaching and Learning Materials	3.b.4)	622,445,000	0	612,544,745	0	622,445,000	0	612,544,745	0	622,445,000	0	612,544,745	0	622,445,000	0	612,544,745	0	622,445,000	0
05	Consulting Services	3.b.5)	393,670,000	0	0	0	393,670,000	0	0	0	393,670,000	0	0	0	393,670,000	0	0	0	393,670,000	0
06	Training and Fellowships	3.b.6)	17,227,165,000	0	16,943,113,673	0	17,227,165,000	0	16,943,113,673	0	17,227,165,000	0	16,943,113,673	0	17,227,165,000	0	16,943,113,673	0	17,227,165,000	0
07	Project Management	3.b.7)	810,000,000	0	665,544,950	0	810,000,000	0	665,544,950	0	810,000,000	0	665,544,950	0	810,000,000	0	665,544,950	0	810,000,000	0
	Others Expenditures (non - portion)	3.b.8)	0	2,000,000,000	0	1,807,876,001	0	2,000,000,000	0	1,807,876,001	0	2,000,000,000	0	1,807,876,001	0	2,000,000,000	0	1,807,876,001	0	
	<b>Total Expenditures</b>		<b>20,487,862,000</b>	<b>2,000,000,000</b>	<b>19,400,565,362</b>	<b>1,807,876,001</b>	<b>20,487,862,000</b>	<b>2,000,000,000</b>	<b>19,400,565,362</b>	<b>1,807,876,001</b>	<b>20,487,862,000</b>	<b>2,000,000,000</b>	<b>19,400,565,362</b>	<b>1,807,876,001</b>	<b>20,487,862,000</b>	<b>2,000,000,000</b>	<b>19,400,565,362</b>	<b>1,807,876,001</b>	<b>20,487,862,001</b>	<b>2,000,000,000</b>

Institution : RENWAS BPKP

**STATE ACCOUNTABILITY REVITALIZATION PROJECT (STAR) ADB LOAN NO.2927-INO**  
**ACTUAL CUMULATIVE PROJECT EXPENDITURE AND FINANCING**  
 For the Year Ended December 31,2013 (in Indonesia Rupiah)

Cat. No.	Project Component/ Category	Fiscal Year 2013				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
<b>RECEIPT</b>									
	Government of Indonesia	0	2.000.000.000	0	1.807.876.001	0	2.000.000.000	0.00	1.807.876.001
	ADB Loan	13.029.444.000	0	12.473.312.304		13.029.444.000	0	12.473.312.304	0
	<b>Total Receipt</b>	<b>13.029.444.000</b>	<b>2.000.000.000</b>	<b>12.473.312.304</b>	<b>1.807.876.001</b>	<b>13.029.444.000</b>	<b>2.000.000.000</b>	<b>12.473.312.304</b>	<b>1.807.876.001</b>
<b>EXPENDITURE</b>									
01	Research and Development	10.350.000	0	0	0	10.350.000	0	0	0
02	Institutional Development and Strengthening	225.000.000	0	224.009.694	0	225.000.000	0	224.009.694	0
03	Equipment, Vehicles, and Furniture	669.798.000	0	526.454.000	0	669.798.000	0	526.454.000	0
04	Teaching and Learning Materials	9.900.000	0	0	0	9.900.000	0	0	0
05	Consulting Services	0	0	0	0	0	0	0	0
06	Training and Fellowships	11.304.396.000	0	11.057.303.660	0	11.304.396.000	0	11.057.303.660	0
07	Project Management	810.000.000	0	665.544.950	0	810.000.000	0	665.544.950	0
	Others Expenditures (non - portion)	0	2.000.000.000	0	1.807.876.001	0	2.000.000.000	0	1.807.876.001
	<b>Total Expenditures</b>	<b>13.029.444.000</b>	<b>2.000.000.000</b>	<b>12.473.312.304</b>	<b>1.807.876.001</b>	<b>13.029.444.000</b>	<b>2.000.000.000</b>	<b>12.473.312.304</b>	<b>1.807.876.001</b>

**STATE ACCOUNTABILITY REVITALIZATION PROJECT (STAR) ADB LOAN NO.2927- INO**  
**ACTUAL CUMULATIVE PROJECT EXPENDITUR AND FINANCING**  
 For the Year Ended December 31,2013 (in Indonesia Rupiah)

Institution : PUSINFOWAS BPKP

Cat. No.	Project Component/ Category	Fiscal Year 2013				Cumulative			
		Budget (DIPA)		Actual		Budget (DIPA)		Actual	
		Imprest Account Rp	GO1 Rp	Imprest Account Rp	GO1 Rp	Imprest Account Rp	GO1 Rp	Imprest Account Rp	GO1 Rp
<b>RECEIPT</b>									
	Government of Indonesia	0	0	0	0	0	0	0	0
	ADB Loan	474.308.000	0	440.486.727	0	474.308.000	0	440.486.727	0
	<b>Total Receipt</b>	<b>474.308.000</b>	<b>0</b>	<b>440.486.727</b>	<b>0</b>	<b>474.308.000</b>	<b>0</b>	<b>440.486.727</b>	<b>0</b>
<b>EXPENDITURE</b>									
01	Research and Development	0	0	0	0	0	0	0	0
02	Institutional Development and Strengthening	0	0	0	0	0	0	0	0
03	Equipment, Vehicles, and Furniture	0	0	0	0	0	0	0	0
04	Teaching and Learning Materials	0	0	0	0	0	0	0	0
05	Consulting Services	0	0	0	0	0	0	0	0
06	Training and Fellowships	474.308.000	0	440.486.727	0	474.308.000	0	440.486.727	0
07	Project Management	0	0	0	0	0	0	0	0
	Others Expenditures (non - portion)	0	0	0	0	0	0	0	0
	<b>Total Expenditures</b>	<b>474.308.000</b>	<b>0</b>	<b>440.486.727</b>	<b>0</b>	<b>474.308.000</b>	<b>0</b>	<b>440.486.727</b>	<b>0</b>

STATE ACCOUNTABILITY REVITALIZATION PROJECT (STAR) ADB LOAN NO.2927-INO  
 ACTUAL CUMULATIVE PROJECT EXPENDITUR AND FINANCING  
 For the Year Ended December 31,2013 (in Indonesia Rupiah)

INSTITUTION : PUSDIKLATWAS BPKP

Cat. No.	Project Component/ Category	Fiscal Year 2013				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
<b>RECEIPT</b>									
	Government of Indonesia	0	0	0	0	0	0	0	0
	ADB Loan	6,984,110,000	0	6,486,766,331	0	6,984,110,000	0	6,486,766,331	0
	<b>Total Receipt</b>	<b>6,984,110,000</b>	<b>0</b>	<b>6,486,766,331</b>	<b>0</b>	<b>6,984,110,000</b>	<b>0</b>	<b>6,486,766,331</b>	<b>0</b>
<b>EXPENDITURE</b>									
01	Research and Development	314,559,000	0	314,058,300	0	314,559,000	0	314,058,300	0
02	Institutional Development and Strengthening	0	0	0	0	0	0	0	0
03	Equipment, Vehicles, and Furniture	214,875,000	0	114,840,000	0	214,875,000	0	114,840,000	0
04	Teaching and Learning Materials	612,545,000	0	612,544,745	0	612,545,000	0	612,544,745	0
05	Consulting Services	393,670,000	0	0	0	393,670,000	0	0	0
06	Training and Fellowships	5,448,461,000	0	5,445,323,286	0	5,448,461,000	0	5,445,323,286	0
07	Project Management	0	0	0	0	0	0	0	0
	Others Expenditures (non - portion)	0	0	0	0	0	0	0	0
	<b>Total Expenditures</b>	<b>6,984,110,000</b>	<b>0</b>	<b>6,486,766,331</b>	<b>0</b>	<b>6,984,110,000</b>	<b>0</b>	<b>6,486,766,331</b>	<b>0</b>

## **APPENDIX 3**

### **SUMMARY USES OF FUNDS BY CATEGORIES**

**STATE ACCOUNTABILITY REVITALIZATION PROJECT (STAR) ADB LOAN NO.2927- INO**  
**SUMMARY USES OF FUNDS BY CATEGORIES**  
 For the year ended 31 December 2013 (in Indonesia Rupiah)

Cat. No.	PCU & PTU	Budget DIPA FY 2013			Actual			Actual % of plan
		ADB Loan Imprest Account Rp	GOI Rp	TOTAL Rp	ADB Loan Imprest Account Rp	GOI Rp	Total Rp	
<b>RECEIPT</b>								
1	RENWAS	13.029,444,000	2.000,000,000	15.029,444,000	12,473,312,304	1,807,876,001	14,281,188,305	95,02
2	PUSINFO	474,308,000	0	474,308,000	440,486,727	0	440,486,727	92,87
3	PUSDIKLAT	6,984,110,000	0	6,984,110,000	6,486,766,331	0	6,486,766,331	92,88
<b>TOTAL RECEIPT</b>		<b>20,487,862,000</b>	<b>2,000,000,000</b>	<b>22,487,862,000</b>	<b>19,400,565,362</b>	<b>1,807,876,001</b>	<b>21,208,441,363</b>	<b>94,31</b>
<b>EXPENDITURE</b>								
<b>01 Research &amp; Development</b>								
1	RENWAS	10,350,000	0	10,350,000	0	0	0	0,00
2	PUSINFO	0	0	0	0	0	0	0,00
3	PUSDIKLAT	314,559,000	0	314,559,000	314,058,300	0	314,058,300	99,84
<b>02 Institutional Development and Strengthening</b>								
1	RENWAS	225,000,000	0	225,000,000	224,009,694	0	224,009,694	99,56
2	PUSINFO	0	0	0	0	0	0	0,00
3	PUSDIKLAT	0	0	0	0	0	0	0,00
<b>03 Equipment Vehicles, and Furniture</b>								
1	RENWAS	669,798,000	0	669,798,000	526,454,000	0	526,454,000	78,60
2	PUSINFO	0	0	0	0	0	0	0,00
3	PUSDIKLAT	214,875,000	0	214,875,000	114,840,000	0	114,840,000	53,45
<b>04 Teaching and Learning Materials</b>								
1	RENWAS	9,900,000	0	9,900,000	0	0	0	0,00
2	PUSINFO	0	0	0	0	0	0	0,00
3	PUSDIKLAT	612,545,000	0	612,545,000	612,544,745	0	612,544,745	100,00
<b>05 Consulting Services</b>								
1	RENWAS	0	0	0	0	0	0	0,00
2	PUSINFO	0	0	0	0	0	0	0,00
3	PUSDIKLAT	393,670,000	0	393,670,000	0	0	0	0,00
<b>06 Training and Fellowships</b>								
1	RENWAS	11,304,396,000	0	11,304,396,000	11,057,303,660	0	11,057,303,660	97,81
2	PUSINFO	474,308,000	0	474,308,000	440,486,727	0	440,486,727	92,87
3	PUSDIKLAT	5,448,461,000	0	5,448,461,000	5,445,323,286	0	5,445,323,286	99,94
<b>07 Project Management</b>								
1	RENWAS	810,000,000	0	810,000,000	665,544,950	0	665,544,950	82,17
<b>Others Expenditures (non-portion)</b>		0	2,000,000,000	2,000,000,000	0	1,807,876,001	1,807,876,001	90,39
<b>TOTAL EXPENDITURES</b>		<b>20,487,862,000</b>	<b>2,000,000,000</b>	<b>22,487,862,000</b>	<b>19,400,565,362</b>	<b>1,807,876,001</b>	<b>21,208,441,363</b>	<b>94,31</b>

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

For the year ended 31 December 2013 (in Indonesia Rupiah)

*Institution : RENWAS BPKP*

Cat No	Description	Fiscal Year 2013		Cumulative	
		Budget (DIPA) Imprest Account Rp	Actual Imprest Account Rp	Budget (DIPA) Imprest Account Rp	Actual Imprest Account Rp
01	Research and Development	10.350.000	0	10.350.000	0
02	Institutional Development and Strengthening	225.000.000	224.009.694	225.000.000	224.009.694
03	Equipment, Vehicles, and Furniture	669.798.000	526.454.000	669.798.000	526.454.000
04	Teaching and Learning Materials	9.900.000	0	9.900.000	0
05	Consulting Services	0	0	0	0
06	Training and Fellowships	11.304.396.000	11.057.303.660	11.304.396.000	11.057.303.660
07	Project Management	810.000.000	665.544.950	810.000.000	665.544.950
<b>TOTAL EXPENDITURES</b>		<b>13.029.444.000</b>	<b>12.473.312.304</b>	<b>13.029.444.000</b>	<b>12.473.312.304</b>

**STATE ACCOUNTABILITY REVITALIZATION PROJECT (STAR) ADB LOAN NO.2927-INO**  
**USES OF FUNDS BY CATEGORIES**  
 For the year ended 31 December 2013 (in Indonesia Rupiah)

*Institution : PUSINFO BPKP*

Cat No	Description	Fiscal Year 2013		Cumulative	
		Budget (DIPA) Imprest Account Rp	Actual Imprest Account Rp	Budget (DIPA) Imprest Account Rp	Actual Imprest Account Rp
01	Research and Development	0	0	0	0
02	Institutional Development and Strengthening	0	0	0	0
03	Equipment, Vehicles, and Furniture	0	0	0	0
04	Teaching and Learning Materials	0	0	0	0
05	Consulting Services	0	0	0	0
06	Training and Fellowships	474.308.000	440.486.727	474.308.000	440.486.727
07	Project Management	0	0	0	0
<b>TOTAL EXPENDITURES</b>		<b>474.308.000</b>	<b>440.486.727</b>	<b>474.308.000</b>	<b>440.486.727</b>

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

For the year ended 31 December 2013 (in Indonesia Rupiah)

*Institution : PUSDIKLATWAS BPKP*

Cat. No	Description	Fiscal Year 2013		Cumulative	
		Budget (DIPA) Imprest Account Rp	Actual Imprest Account Rp	Budget (DIPA) Imprest Account Rp	Actual Imprest Account Rp
01	Research and Development	314.559.000	314.058.300	314.559.000	314.058.300
02	Institutional Development and Strengthening	0	0	0	0
03	Equipment, Vehicles, and Furniture	214.875.000	114.840.000	214.875.000	114.840.000
04	Teaching and Learning Materials	612.545.000	612.544.745	612.545.000	612.544.745
05	Consulting Services	393.670.000	0	393.670.000	0
06	Training and Fellowships	5.448.461.000	5.445.323.286	5.448.461.000	5.445.323.286
07	Project Management	0	0	0	0
<b>TOTAL EXPENDITURES</b>		<b>6.984.110.000</b>	<b>6.486.766.331</b>	<b>6.984.110.000</b>	<b>6.486.766.331</b>

# **APPENDIX 4**

## **LIST OF EXPENDITURES**

**LIST OF EXPENDITURES WITHDRAWN  
FROM LOAN IMPREST ACCOUNT**

**STAR PROJECT ADB LOAN NO. 2927-INO**  
**LIST of EXPENDITURES WITHDRAWN FROM IMPREST ACCOUNT**  
for the year ended 31 December 2013

Institution : **RENWAS BPKP**

No	SP2D			Description		No.Contract	
	No.	Date	Amount	No. Cat	Activities		Supplier
1	056687E	4 Jul 2013	855,734,000	06	Overseas Training and Benchmarking	Bendahara Pengeluaran Kantor Pusat BPKP	--
2	084857E	2 Sept 2013	25,230,000	02	Piloting Project for Cross Sector Program	Bendahara Pengeluaran Kantor Pusat BPKP	--
3	084882E	2-09-2013	449,749,590	06	Overseas Training for Leadership	Bendahara Pengeluaran Kantor Pusat BPKP	--
4	899057F	17 Okt 2013	1,037,877,595	06	Overseas Training and TOT	Bendahara Pengeluaran Kantor Pusat BPKP	--
5	902886F	22 Okt 2013	48,125,900	02	Piloting Project for Cross Sector Program	Bendahara Pengeluaran Kantor Pusat BPKP	--
6	918224F	18-11-2013	117,293,725	06	TOT - Accrual Accounting	Bendahara Pengeluaran Kantor Pusat BPKP	--
7	930258F	2-12-2013	178,890,000	03	Procurement of 4 Wheels Vehicle	PT. Astra Motor Jl. KH Wahid Hasyim 164	--
8	930259F	2-12-2013	206,232,500	03	Procurement of 4 Wheels Vehicle	PT. Imora Motor	--
9	942132F	27-12-2013	33,875,000	02	Piloting Project for Cross Sector Program	Bendahara Pengeluaran Kantor Pusat BPKP	--
10	953712F	09-12-2013	39,542,000	02	Piloting Project for Cross Sector Program	Bendahara Pengeluaran Kantor Pusat BPKP	--
11	958398F	24-12-2013	143,235,000	07	Travel for Monitoring	Bendahara Pengeluaran Kantor Pusat BPKP	--
12	961194F	24-12-2013	21,428,000	07	Travel for Monitoring	Bendahara Pengeluaran Kantor Pusat BPKP	--
13	961220F	24-12-2013	577,287,500	06	Scholarship - Master Degree	Universitas Udayana	PRJ-013/STAR/2013- 2 Des 13
14	961221F	24-12-2013	677,650,000	06	Scholarship - Master Degree	Universitas Brawijaya	PRJ-011/STAR/13 tgl 2 Des 13
15	961222F	24-12-2013	1,057,750,000	06	Scholarship - Master Degree	Universitas Gajah Mada	PRJ-008/STAR/13 tgl 2 Des 13
16	961223F	24-12-2013	826,050,000	06	Scholarship - Master Degree	Univertas Mataram	PRJ-009/STAR/13 tgl 2 Des 13
17	961224F	24-12-2013	941,565,000	06	Scholarship - Master Degree	Univertas Diponegoro	PRJ-015/STAR/13 tgl 2 Des 13
18	961225F	24-12-2013	979,500,000	06	Scholarship - Master Degree	Univertas Syah Kuala	PRJ-004/STAR/13 tgl 2 Des 13
19	961226F	24-12-2013	391,290,000	06	Scholarship - Master Degree	Univertas Airlangga	PRJ-012/STAR/13 tgl 2 Des 13
20	961227F	24-12-2013	552,000,000	06	Scholarship - Master Degree	Univertas Sumatera Utara	PRJ-005/STAR/13 tgl 2 Des 13
21	961228F	24-12-2013	1,007,512,500	06	Scholarship - Master Degree	Univertas Hasanudin	PRJ-014/STAR/13 tgl 2 Des 13
22	961230F	24-12-2013	691,343,750	06	Scholarship - Master Degree	Univertas Sebelas Maret	PRJ-010/STAR/13 tgl 2 Des 13
23	961264F	24-12-2013	146,261,100	07	Travel for Monitoring	Bendahara Pengeluaran Kantor Pusat BPKP	--
24	961764F	24-12-2013	894,700,000	06	Scholarship - Master Degree	Univertas Andalas	PRJ-011/STAR/13 tgl 2 Des 13
25	964096F	27-12-2013	39,200,000	02	Piloting Project for Cross Sector Program	Bendahara Pengeluaran Kantor Pusat BPKP	--
26	964097F	27-12-13	88,394,400	07		CV Farucci	PRIN-082/PPK/STAR/2013 tgl 18/11/13
27	964098F	24-12-2013	70,240,850	07	Travel for Monitoring	Bendahara Pengeluaran Kantor Pusat BPKP	--
28	964099F	27-12-2013	141,331,500	03	Procurement of IT Peripheral	CV. Indah karyanyata	Print-066/PP/STAR/2013 tgl 21 Okt 13
29	964100F	24-12-2013	70,305,600	07	Travel for Monitoring	Bendahara Pengeluaran Kantor Pusat BPKP	--
30	964700F	30-12-13	125,680,000	07	Workshop Mekanisme Keu & Pelaporan serta Sosialisasi Prog S2	PT. Cipaganti Inti Development	PRIN-079/PPK/STAR/13 tgl 15/11/13
31	969104F	31-12-13	38,036,794	02		Bendahara Pusat	--
<b>TOTAL</b>			<b>12,473,312,304</b>				

**STAR PROJECT ADB LOAN NO. 2927-INO**  
**LIST of EXPENDITURES WITHDRAWN FROM IMPREST ACCOUNT**  
for the year ended 31 December 2013

**Institution : PUSINFOWAS BPKP**

No	SP2D			Description			No.Contract
	No.	Date	Amount	No. Cat	Activities	Supplier	
1	920910F	20-11-13	194,815,477	06		PUSINFO : penggantian UP	--
2	967464F	31-12-13	195,671,250	06		PUSINFO : penggantian UP	--
3	968147F	31-12-13	50,000,000	06		PUSINFO : penggantian UP	--
<b>TOTAL</b>			<b>440,486,727</b>				

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**STAR PROJECT ADB LOAN NO. 2927-INO**  
**LIST of EXPENDITURES WITHDRAWN FROM IMPREST ACCOUNT**  
for the year ended 31 December 2013

Institution : PUSDIKLATWAS BPKP

No	SP2D			Description			No.Contract
	No.	Date	Amount	No. Cat	Activities	Supplier	
1	903753D	13 Jun 2013	737.829.234	06	JFA Certification	Bendahara Pengeluaran Pusdiklatwas BPKP	-
2	908777D	19 Jul 2013	497.480.100	06	Technical substance Learning	Bendahara Pengeluaran Pusdiklatwas BPKP	-
3	909622D	25 Jul 2013	591.434.596	06	JFA Certification	Bendahara Pengeluaran Pusdiklatwas BPKP	-
4	911979D	19 Aug 2013	487.120.600	06	Training	Bendahara Pengeluaran Pusdiklatwas BPKP	-
5	914143D	05-09-13	64.718.500	04	Bogor	CV.Basta Harya Perdana	PRINT-1498/PPK/VI/2013 Dated 25 JUNI 2013
6	914942D	11-09-2013	78.077.580	04	Material for JFA Certification	Bendahara Pengeluaran Pusdiklatwas BPKP	-
7	914943D	11-09-2013	335.338.640	06	Training	Bendahara Pengeluaran Pusdiklatwas BPKP	-
8	914945D	11-09-2013	85.950.000	01	Making Exam Questions - JFA Certification	Bendahara Pengeluaran Pusdiklatwas BPKP	-
9	917303D	2 Okt 2013	74.640.000	01	Making Exam Questions - JFA Certification	Bendahara Pengeluaran Pusdiklatwas BPKP	-
10	917304D	2 Okt 2013	107.063.500	04	JFA Certification	Bendahara Pengeluaran Pusdiklatwas BPKP	-
11	917305D	02-Okt-13	290.355.800	06	Training	Bendahara Pengeluaran Pusdiklatwas BPKP	-
12	917530D	03-10-2013	1.396.280.916	06	Training	Bendahara Pengeluaran Pusdiklatwas BPKP	-
13	920826D	31-10-13	72.625.000	06	Bogor	CV Kharisma	PRINT-2004/PPK/IX/2014 Dated 11 September 2013
14	921798D	07-11-2013	99.084.300	01	Making Exam Questions - JFA Certification	Bendahara Pengeluaran Pusdiklatwas BPKP	-
15	921799D	01-11-2013	146.815.840	04	Material for JFA Certification	Bendahara Pengeluaran Pusdiklatwas BPKP	-
16	921800D	7-11-2013	253.507.515	06	Training	Bendahara Pengeluaran Pusdiklatwas BPKP	-
17	927111D	4-12-2013	97.661.100	04	Material for JFA Certification	Bendahara Pengeluaran Pusdiklatwas BPKP	-
18	927112D	4-12-2013	159.403.150	06	Training	Bendahara Pengeluaran Pusdiklatwas BPKP	-
19	928304D	06-12-2013	54.384.000	01	Making Exam Questions - JFA Certification	Bendahara Pengeluaran Pusdiklatwas BPKP	-
20	928305D	27-12-2013	94.664.225	04	Material for JFA Certification	Bendahara Pengeluaran Pusdiklatwas BPKP	-
21	928306D	6-12-2013	265.860.201	06	Scholarship - Master Degree	Bendahara Pengeluaran Pusdiklatwas BPKP	-
22	932958F	27-12-2013	114.840.000	03	Computer tablet	Bendahara Pengeluaran Pusdiklatwas BPKP	-
23	932959D	27-12-2013	23.544.000	04	Material for JFA Certification	Bendahara Pengeluaran Pusdiklatwas BPKP	-
24	933539D	31-12-13	358.087.534	06		Bogor	-
<b>TOTAL</b>			<b>6.486.766.331</b>				

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**LIST OF EXPENDITURES WITHDRAWN  
FROM GOVERNMENT OF INDONESIA**

**STAR PROJECT ADB LOAN NO. 2927-INO**  
**List of Expenditure (SP2D) Withdrawn from Government of Indonesia (Rp)**  
for the year ended 31 December 2013

**Institution : RENWAS BPKP**

No	SP2D			Description
	No.	Date	Amount	
1	041053E	04-06-13	54,441,200	Pembahasan dengan PemProv Sumut, USU, PemProv Aceh & UnSyah tentang penyelenggaraan S1 - S2 STAR
2	041053E	04-06-13	5,122,800	Pembahasan dengan Pemprov Jatim dan Unair tentang penyelenggaraan S1-S2 STAR (justan)
3	041053E	04-06-13	304,000	Pembahasan Lanjutan Finalisasi panduan Pelaksanaan
4	041053E	04-06-13	1,750,000	Keg&pertanggungjawaban keu.keg Prog Degree STAR'13
5	041053E	04-06-13	312,000	Pembahasan Lanjutan Finalisasi panduan Pelaksanaan
6	041053E	04-06-13	1,500,000	Keg&pertanggungjawaban keu.keg Prog Degree STAR'13
7	041053E	04-06-13	532,000	Pembahasan Panduan Pelaksanaan Keg&Pertanggungjawaban Program Degree STAR tgl 22 April 2013
8	041053E	04-06-13	2,500,000	Pembahasan Panduan Pelaksanaan Keg&Pertanggungjawaban Program Degree STAR tgl 22 April 2013
9	041053E	04-06-13	13,595,000	Pembahasan Finalisasi Juklak/Panduan Pelaksanaan Keg Program Degree STAR 2013
10	041053E	04-06-13	25,190,200	Pembahasan Finalisasi Juklak/Panduan Pelaksanaan Keg Program Degree STAR 2013
11	041053E	04-06-13	10,311,400	Studi banding pengembangan dan pengelolaan e-learning ke Telkom Corporate University Bandung
12	051139E	25-06-13	1,430,000	Pembahasan dengan Pemprov Jatim & Unair tentang penyelenggaraan program S1-S2 Akuntansi STAR
13	051139E	25-06-13	10,341,510	Pembahasan dgn Pemprov.Jateng & Undip tentang penyelenggaraan program S1-S2 Akuntansi STAR
14	051139E	25-06-13	24,434,800	Workshop Procurement dan Disbursement, The IRM Main Conference Room Jakarta
15	051139E	25-06-13	10,880,000	Pembahasan dgn Pemprov DIY & UGM tentang penyelenggaraan program S1-S2 Akuntansi STAR
16	051139E	25-06-13	5,600,000	Pembahasan dgn Pemprov.DIY & UGM tentang penyelenggaraan S1-S2 STAR
17	051139E	25-06-13	500,000	Perjalanan dinas Jakarta-Bogor tgl 23-24 Mei'13 dlm rgka Pembahasan mekanisme pertanggungjawaban keuangan pada PIU Pusdiklatwas di Bogor
18	051139E	25-06-13	466,794	Studi Banding e-learning ke Program Pasca Sarjana Universitas Terbuka
19	051139E	25-06-13	750,000	Print Warna dan Jilid Buku Panduan Pelaksanaan Pertanggungjawaban Keuangan
20	057382E	08-07-13	15,523,500	Wrap Up Meeting STAR tgl 31 Mei 2013 pukul 13.30 - 15.00 di Ruang rapat utama BPKP lantai 3
21	059042E	10-07-13	3,250,000	Pengadaan Toner Fotocopy
22	059042E	10-07-13	390,000	Pembahasan Teknis Penyelenggaraan Program Beasiswa S2 STAR di Medan
23	059042E	10-07-13	8,185,200	Rapat Pembahasan Perkembangan Pelaksanaan Kegiatan Program Degree STAR 2013
24	059042E	10-07-13	2,880,000	Rapat Pembahasan Perkembangan Pelaksanaan Kegiatan Program Degree STAR 2014
25	059042E	10-07-13	8,506,800	Pembahasan Teknis Penyelenggaraan Program Beasiswa S2 STAR dengan tiga Calon Universitas Penyelenggara di Pwk. DIY
26	069630E	26-07-13	550,000	Narasumber tentang STAR Project dan Ujicoba Pengawasan Intern atas Program Lintas Sektor (Program Penanggulangan Kemiskinan)
27	541941C	14-02-13	45,650,000	Pembahasan Teknis Penyelenggaraan Program Beasiswa S2 STAR dengan empat Calon Universitas Penyelenggara di Pwk. Jatim
28	544667C	27-02-13	33,090,000	Workshop Pengelolaan Pinjaman/Hibah Luar Negeri dengan Mekanisme Reksus
29	561733C	17-04-13	8,160,000	Penyusunan Work Plan dan Procurement Plan STAR 2013 - 2017 tgl 10 s.d 12 Januari 2013 (Hotel)
30	564968C	25-04-13	24,841,000	Penyusunan Work Plan dan Procurement Plan STAR 2013 - 2017 tgl 10 s.d 12 Januari 2013
				Pembahasan rencana pelaksanaan Program STAR PIU Pusdiklatwas
				Pembahasan dgn pemprov & Unud tentang penyelenggaraan program Degree S1-S2 STAR ke Prov.Bali

No	SP2D			Description
	No.	Date	Amount	
31	566392C	30-04-13	429,000	Rapat Pembahasan Pelaksanaan Kegiatan Program Degree STAR pada tgl 3 April 2013 (konsumsi)
32	566393C	30-04-13	220,000	Pendampingan Tim Inception Mission Tim ADB ke Magister Akuntansi ke Universitas Indonesia tgl 5 April 2013
33	566393C	30-04-13	7,620,000	Pembahasan dgn Pemprov & Unpad tentang penyelenggaraan prog S1-S2 Akuntansi STAR
34	566393C	30-04-13	15,400,659	Pembahasan dengan Pemprov dan Unccn tentang penyelenggaraan program S1-S2 Akuntansi STAR
35	572283C	14-05-13	56,601,700	Pembahasan dengan PemProv Sulsel, Unhas, PemProv Sulut & Unsrat tentang penyelenggaraan S1-S2 STAR
36	572283C	14-05-13	48,240,000	Rapat Koordinasi Satgas STAR 2013
37	572283C	14-05-13	8,515,000	Narasumber pada Forum Bidang Akuntabilitas Pemerintah Daerah Tahun 2013
38	572283C	14-05-13	5,373,800	Pembahasan dengan Pemerintah Provinsi Sumut, USU tentang penyelenggaraan S1 - S2 STAR (Jutan)
39	576310C	24-05-13	66,200,000	Rapat Koordinasi Satgas STAR 2013
40	882264F	16-09-13	16,741,500	Perjalanan dinas dari Jakarta ke Malang dlm rgk Memvalidasi Berkas dan Melakukan Wawancara Calon Peserta Degree Program STAR
41	882264F	16-09-13	13,718,300	Memvalidasi berkas dan melakukan wawancara calon peserta Degree Program STAR di Univ Negeri Surakarta
42	882264F	16-09-13	19,400,700	Memvalidasi berkas dan melakukan wawancara calon peserta Degree Program STAR di Universitas Udayana-Bali
43	882264F	16-09-13	19,416,900	Validasi Berkas dan Wawancara Calon Peserta Degree Program STAR pada Universitas Andalas-Sumatera Barat
44	882264F	16-09-13	19,954,600	Validasi Berkas dan Wawancara Calon Peserta Degree Program STAR di Univ Hasanudin 31 juli s.d 3 Agst 2013
45	882264F	16-09-13	6,857,700	Validasi Berkas dan Wawancara Calon Peserta Degree Program STAR pada Universitas Gajah Mada Yogyakarta
46	882264F	16-09-13	1,650,000	Pengadaan Toner Xerox Dc 1055
47	882264F	16-09-13	28,154,600	Memvalidasi berkas dan melakukan wawancara calon peserta Degree Program STAR di Universitas Mataram - Nusa Tenggara Barat
48	882264F	16-09-13	22,620,600	Perjalanan Dinas JKT semarang, slm 2 hr, 24-25 Agst 2013, Validasi Berkas dan wawancara di UNDIP
49	882264F	16-09-13	24,570,000	Perjalanan Dinas Jkt-Bogor,slm 1 hr tgl 23 Agst 2013, di Pusdiklat-Ciawi, dalam rangka rapat progres report kegiatan STAR bln Agustus 2013
50	882264F	16-09-13	1,390,000	Diseminasi Project STAR di Universitas Indonesia Depok, Jawa Barat tanggal 28 Agustus 2013
51	882264F	16-09-13	9,426,400	Quality Assurance atas Kegiatan Validasi Berkas dan Wawancara Calon Mahasiswa Peserta Program Magister Akuntansi STAR pada Universitas Syah Kuala di Aceh
52	882264F	16-09-13	42,899,000	Validasi Berkas dan Wawancara Calon Mahasiswa Peserta Program Magister Akuntansi STAR pada Universitas Syah Kuala Aceh
53	890303F	01-10-13	33,256,200	Validasi Berkas dan Wawancara Calon Mahasiswa Peserta Program Magister Akuntansi STAR pada Universitas Sumatera Utara
54	890303F	01-10-13	4,080,000	Pembahasan persiapan Proses Procurement di Pusdiklatwas Ciawi Bogor selama 1 hari tanggal 3 September 2013
55	890303F	01-10-13	810,000	Pembukaan kegiatan Pembimbingan (Tutorial) Sertifikasi Profesi Auditor Forensik (Certified Forensic Auditor) bagi pegawai di lingkungan APIP dan BPKP di Hotel Mirah - Bogor Jawa Barat
56	890303F	01-10-13	1,240,000	Perjalanan dinas Jakarta-Bogor dalam rangka menjadi narasumber STAR Project pada rapat Tim Penilai Gabungan Angka Kredit Jabatan Fungsional Auditor Kemenko Bidang Kesejahteraan Rakyat selama 1 hari tgl 22 Juli 2013 di Bogor
57	890303F	01-10-13	691,500	Snack RDK tgl 22 agst 2013 (Rekonsiliasi data keu STAR), Snak RDK 4 sept 2013 (Model kontrak Univ dan Prosedur pembyrn), Snack RDK tgl 6 sept 2013 ( percepatan proses pengadaan STAR project)
58	890303F	01-10-13	6,120,000	Perjalanan dinas Jakarta-Bogor, pengumpulan data utk proses replenishment dana Loan ADB STAR bln Sept 2013 dan update progress pengadaan Consulan e-learning tgl 11 september 2013
59	901587F	22-10-13	8,840,000	Perjalanan Dinas Jkt -Bgr, selama 1 hr, tgl 24 Sept 2013, dlm rangka finalisasi Replenishment dana Loan ADB
60	901587F	22-10-13	990,000	Perjalanan dinas jakarta ke Bogor slm 1hr tgl 19 Sept 2013, dlm rangka penutupan kegiatan Pembimbingan (tutorial) sertifikasi profesi auditor forensik di lingk APIP dan BPKP di Bogor Jawa Barat
61	901587F	22-10-13	609,500	Penggantian uang pembatalan tiket pesawat yg tdk dpt direfund oleh Garuda GA 0216 dan GA0205 No booking 126 2452713134 an Amdi Veri Darma Jakarta - Yogyakarta (P/P) tanggal perjalanan 29 dan 31 Juli 2013

No	SP2D			Description
	No.	Date	Amount	
62	918106F	18-11-13	160,350,000	Honorarium Satgas EA STAR Project Tahun 2013, selama Feb s.d Juni 2013 sesuai SK Kepala No : KEP-128/K/D2/2013 Tgl 28 Februari 2013 dan KEP-369/K/D2/2013 tgl 27 Juni 2013
63	923351F	25-11-13	4,080,000	Pembahasan Persiapan Distribusi Request for Proposal e-learning di Pusdiklatwas BPKP - Ciawi, Bogor-
64	923351F	25-11-13	9,000,000	Uang saku rapat dalam kantor Pembahasan Dokumentasi dan Proses Administrasi Loan 2927 INO STAR BPKP slm 2 hari tgl 21 dan 22 Okt 2013 di Ruang sekretariat STAR Lt 1 BPKP-
65	923351F	25-11-13	2,650,000	PD, Jkt-Depok, slm 1 hr, Tgl 25 Okt 2013, Pembahasan Program Degree S2 STAR di UI Depok
66	923351F	25-11-13	1,749,000	Biaya snack tgl 26 Okt 2013 dan konsumsi makan RDK Tgl 30-31 Okt 2013 dan tgl 4 Nov 2013
67	939336F	06-12-13	2,420,000	Pengadaan Penggandaan Buku STAR-BPKP sejmil 40 unit-
68	939336F	06-12-13	2,720,000	Perjalanan dinas Jakarta-Bogor dlm rgka Pembahasan Persiapan Distribusi Request for Proposal e-learning di Pusdiklatwas BPKP - Ciawi, Bogor slm 1 hari tgl 1 Oktober 2013 -
69	939336F	06-12-13	12,250,000	Uang saku Rapat Dlm Kntor dlm rangka pmbhasan Proses Procurement Consultant Firm dan Consultant Individu sim 4 hari-
70	939336F	06-12-13	9,706,000	Konsumsi RDK, Makan Siang dan Snack Rapat Kegiatan STAR-
71	939336F	06-12-13	12,240,000	Evaluasi teknis kegiatan pengadaan E-Learning pada PIU Pusdiklatwas BPKP Ciawi Bogor
72	939336F	06-12-13	13,994,600	Wawancara Calon Mahasiswa Baru Program Beasiswa STAR di Universitas Airlangga Surabaya Jawa Timur
73	939336F	06-12-13	67,299,100	Pembahasan harga Kontrak dengan ADB dan Tim Pengelola STAR - BPKP di Jakarta
74	939336F	06-12-13	8,791,000	Perjalanandinas Jakarta ke Jogja dan Solo dlm rgka Finalisasi Kontrak dengan Universitas Sebelas Maret dan UGM di Solo dan Yogyakarta slm 3 hari tgl 7 s.d 9 Nov 2013
75	939336F	06-12-13	9,000,000	Uang saku RDK Tgl 30 Oktober, 31 Oktober dan 4 November 2013
76	939336F	06-12-13	1,480,000	Biaya cetak laporan kegiatan New Zealand sebanyak 8 exp @ Rp 185.000
77	947401F	13-12-13	3,240,000	Panitia Penerima Barang KEP-523/SU/01/2013 tgl 31 Juli 2013
78	948799F	16-12-13	123,500,000	Pembayaran Honorarium STAR BPKP BI Juli,Agsts-Nov
79	948801F	16-12-13	25,100,000	Honor STAR Kepala BPKP No:KEP-439/K/D2/2013 tgl 30 Agts 13 bln Desember 2013
80	950227F	16-12-13	24,100,000	Honorarium panitia pengadaan barang dan jasa STAR Thn 2013 sesuai KEP-547/SU/01/2013 tgl 29 Agustus 2013
81	950228F	16-12-13	3,570,000	Honorarium pejabat pengadaan barang dan jasa STAR BPKP Tahun 2013 Mei Nov 2013
82	950229F	16-12-13	510,000	Honorarium pejabat pengadaan barang dan jasa STAR BPKP Tahun 2013 Bln Desember 2013 sesuai KEP-547/SU/01/2013 tgl 29 Agustus 2013
83	954875F	19-12-13	5,350,500	Perjalanan dinas dr Jakarta-Padang dlm rgkaFinalisasi dan Penandatanganan Kontrak antara PMU STAR BPKP dengan UNAND di Padang sim 3hari tgl 5 s.d 7 Des 2013
84	956502F	19-12-13	15,439,700	Perjalanan dinas Jakarta- Denpasar slm 2 hari tgl 3-4 Des 2013 dlm rgka Finalisasi dan Penandatanganan Kontrak antara PMU STAR BPKP dengan Universitas Udayana di Denpasar
85	958397F	23-12-13	66,125,500	Workshop Mekanisme Keuangan dan Pelaporan serta Sosialisasi Program S2 Tahun 2014 STAR BPKP di Bandung
86	958397F	23-12-13	3,567,500	Perjalanan Dinas Jakarta-Solo slm 2 hari, tgl 4-5 Des dlm rgk Finalisasi dan Penandatanganan Kontrak antara PMU STAR BPKP dengan
87	958397F	23-12-13	7,575,400	Perjalanan Dinas Jakarta-Semarang slm 2 hri tgl 4-5 Des 13, dlm rgk Finalisasi dan Penandatanganan Kontrak antara PMU STAR BPKP
88	958419F	23-12-13	16,900,000	Uang saku dan pkt fullboard meeting Peny RKT, RKA-K/L serta Reviu RKA-K/L STAR BPKP dan Sosialisasi Kegiatan STAR slm 5hr tgl 18 s.d 22 Nov 13 di Hotel Mercure Jakarta
89	961193F	24-12-13	8,160,000	Perjalanan Dinas Jkt-Bogor slm 2 hari tgl 18-19/12/13, dlm rgk Rekonsiliasi data untk penyusunan Replenishment thap ke 2 di Pusdiklatwas - Ciawi
90	961215F	24-12-13	52,395,396	PD, Jkt-Manado, slm 3 hr, Tgl 25-27 Nov 2013, dlm rangka Pendampingan Pelaksanaan Review Mission ADB di Manado
91	961215F	24-12-13	16,791,900	Perjalanan Dinas Jakarta-Mataram slm 2 hr tgl 5-6 Des 13, dlm rgk Finalisasi dan Penandatanganan Kontrak antara PMU STAR BPKP dengan Univ. Mataram di Mataram
92	961252F	24-12-13	13,381,792	Monitoring dan evaluasi pelaksanaan Program Beasiswa S2 STAR di Univesitas Sebelas Maret - Solo
93	961262F	24-12-13	12,537,000	Koordinasi dengan Pemda Sumatera Utara tentang Beasiswa STAR Th 2013

No	SP2D			Description
	No.	Date	Amount	
94	961262F	24-12-13	18,417,400	Koordinasi Program S1 dan S2 dengan Universitas Hasanudin di Makassar 5-6 Nov
95	964058F	27-12-13	2,520,000	Perjalanan Dinas Jkt-Depok, s/m 1 hr, tgl 14 des 13, dlm rgka Wawancara Calon Mahasiswa Peserta Program Maksi STAR pada Universitas Indonesia
96	964058F	27-12-13	6,953,000	Perjalanan Dinas Jkt-Bandar Lampung, s/m 2 hr tgl 14-15/12/13, dlm rgk Mapping Perguruan Tinggi Penyelenggaraan Program S1 STAR Project 2014
97	964058F	27-12-13	25,800,000	uang saku & pkt Fullboard dlm kota dlm rgk Konsolidasi Kegiatan Lelang STAR Project antara Sekretariat STAR, Staf PPK dan Panitia Pengadaan Barang dan Jasa STAR di Hotel Balairung Jakarta s/m 3hr tgl 5-7 Des 2013
98	964064F	27-12-13	4,179,750	PD, Jkt-Bdg, tgl 12-13 Nov 2013, dlm rangka narasumber program beasiswa STAR di UNPAD
99	964064F	27-12-13	44,808,800	perjalanan dinas Jkt - Jogja dlm rangka Monitoring Kegiatan STAR di Perwakilan BPKP DIY s/m 3hari tgl 28 s.d 30 Nov 2013 di Jogjakarta
100	964064F	27-12-13	9,400,000	Rekonsiliasi data keuangan STAR Loan 2927 ADB deng PIU Pusklatwas BPKP di Ciawi-Bogor tgl 9 des 13
101	964064F	27-12-13	15,780,200	Perjadin Jakarta-Surabaya dlm rgk Finalisasi dan Penandatanganan Kontrak dan Wawancara calon Mahasiswa beasiswa S2 STAR BPKP tahap ke 2 Universitas Airlangga - Surabaya 5-7 & 8 Des 2013
102	964064F	27-12-13	48,640,000	Koordinasi kegiatan STAR BPKP dengan Perwakilan BPKP Provinsi Bali di Denpasar TGL 20-22 DES 13
103	964064F	27-12-13	19,747,000	PD, Jakarta-Yogjakarta, s/m 2 hr, tgl 27-28 Des 2013, dalam rangka Koordinasi Keg STAR dengan Perw Yogjakarta di Prov DIY
104	964064F	27-12-13	10,500,000	Perjlanan Dinas, Jkt-Bdg, s/m 3 hr, tgl 29-31 Des 2013, dalam rangka Koordinasi jadwal Akademik Program Maksi Tahun 2014 pada Universitas Padjadjaran di Bandung
105	964064F	27-12-13	25,118,000	Perjalanan Dinas, Jkt-Yogjakarta, Smrg dan Purwokerto, s/m 3 hr, tgl 29-31 Des 2013, dlm rangka Koordinasi keg STAR dengan Perw BPKP Prov DIY, Perw BPKP Prov Jawa Tengah dan Universitas Jend Soedirman di Yogjakarta, Semarang
106	964084F	27-12-13	6,239,400	Perjalanan Dinas, Jakarta-Kendari, s/m 2 hr, tgl 22-23 Des 2013, dlm rangka Koordinasi Kegiatan STAR dgn Perw Sulawesi Tenggara di Kendari
107	972328F	31-12-13	10,538,200	Narasumber Stadium General bagi mahasiswa baru STAR-BPKP Program Studi Magister Akuntansi Fakultas Ekonomi Universitas Sebelas Maret Surakarta Solo
108	972328F	31-12-13	8,556,000	PD, Jkt-BDG, s/m 2 h, Tgl 8-9 Nov 2013, dlm rangka pembahasan beasiswa STAR di UNPAD BDG.
109	972328F	31-12-13	4,340,000	Perjalanan dinas jakarta-bogor s/m 1 hari tgl 26 Nov 2013 dlm rangka Pembahasan Program Peningkatan Kualitas SDM BPKP Tahun 2014 di Pusklatwas BPKP, Ciawi-Bogor
110	972328F	31-12-13	1,000,000	Uang saku RDK pembahasan strategi dan langkah-langkah dalam menghadapi akhir tahun anggaran 2013 s/m 1 hari tgl 2 Des 2013 di Rg rapat Lt 5 BPKP Pusat
111	972329F	31-12-13	819,000	Biaya Konsumsi RDK, Tgl 25 Nov 2013, Pembahasan kontrak Beasiswa S2 STAR
112	972329F	31-12-13	4,250,000	Uang Saku RDK tgl 25 Nov 2013, dlm rangka pembahasan kontrak beasiswa S2 STAR BPKP
113	972329F	31-12-13	4,344,000	PD, Jkt-Bdg, s/m 2 hr, tgl 29-30 Nov, dlm rangka validasi berkas dan wawancara mahasiswa beasiswa STAR pd UNPAD Bandung
114	972329F	31-12-13	220,000	Transport dalam kota tgl 28 November 2013, dlm rgk Pembahasan Revisi Tata Cara Penarikan Pinjaman/Hibah Luar Negeri
115	972329F	31-12-13	6,315,000	Pembelian Materai, pengadaan barang ATK
116	972329F	31-12-13	390,000	Konsumsi RDK 10 org tgl 2 Des 2013 dlm rgk pembhsn strategi dan igkh2 dlm mghdpi akhr th anggaran 2013 d rg rpt Lt 5 BPKP
<b>TOTAL</b>			<b>1,807,876,001</b>	

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# **APPENDIX 5**

## **FISSA STAR**

C. Financial Statement for Special Account (FISSA) NO. 601.31141198

1). Detail Application for Replenishment During Fiscal Year 2013 period from January 01,2013 up to December 31,2013, consist of :

No.	Application No. & Dated	Category and Description	Application for Replenishment Statement of Expenditure		Withdrawal Authorized		Amount paid to S.A USD	Amount refund to S.A USD	Remarks
			Rp.	USD	No	Date			
1.	WA.No.02/DJPB 30-10-2013	01 Research and Development	74,640,000	6,469.06					
		02 Institutional Development	73,355,900	6,624.64					
		03 Equipment, Vehicles & Furniture	0.00	0.00					
		04 Teaching and Learning Materials	107,063,500	9,279.21					
		05 Consulting Services	0.00	0.00					
		06 Training and Fellowships	4,497,751,925	428,618					
		07 Project Management	0.00	0.00					
		Subtotal	4,752,811,325	450,990.44	02/DJPB	22-11-2013	450,990.44		
		<b>TOTAL</b>	<b>4,752,811,325</b>	<b>450,990.44</b>			<b>450,990.44</b>		

FISSA 2

2). Total Amounts Refunds to Special Account up to December 31, 2013, consist of:

No	BI Statement				SP2D				Remarks
	Date	Item No.	FY-Page	Debit Amount (USD)	No.	Date	KPPN	Amount (Rp.)	
				0.00					
	TOTAL			0.00					

FISSA 3

3). Total amounts withdraw from Special Account in FY 2013, consist of :

No	Months	Fiscal Year	Amount (in USD)	SALDO (BI statement ending balance of month)
	Ending balance December 2012			0.00
1.	January	FY 2013	0.00	0.00
2.	February	FY 2013	0.00	0.00
3.	March	FY 2013	0.00	0.00
4.	April	FY 2013	0.00	0.00
5.	May	FY 2013	0.00	0.00
6.	June	FY 2013	74,235.76	1,380,556.24
7.	July	FY 2013	191,983.53	1,188,572.71
8.	August	FY 2013	45,124.65	1,143,448.06
9.	September	FY 2013	91,882.49	1,051,565.57
10.	October	FY 2013	258,405.64	793,159.93
11.	November	FY 2013	76,486.66	1,167,663.71
12.	December	FY 2013	875,603.96	292,059.75
<b>Total Expenditures at FY 2013</b>			<b>1,613,722.69</b>	

- 4). List of Total Expenditures Withdrawn From Special Account but Not Yet Claimed for Replenishment up to December 31, 2013, consist of :

No	BI Statement				SF2D				Remarks
	Date	Item No.	FY-Page	Amount USD	No	Date	KPPN	Amount Rp.	
1	23/9/2013	4	1	7.505,89	914945D	11-09-2013	Bogor	85.950.000	WA No.03 DJPB
2	15/11/2013	2	1	8.626,53	921798D	7 Nov 2013	Bogor	99.084.300	WA No.03 DJPB
3	13/12/2013	2	1	4.530,11	928304D	6 Dec 2013	Bogor	54.384.000	WA No.03 DJPB
4	23/12/2013	5	1	3.229,24	953712F	9 Dec 2013	Jakarta IV	39.542.000	WA No.03 DJPB
5	31/12/2013	19	3	3.194,78	964096F	27 Dec 2013	Jakarta IV	39.200.000	WA No.03 DJPB
6	31/12/2013	7	2	2.817,05	942132F	27 Dec 2013	Jakarta IV	33.875.000	WA No.03 DJPB
7	06/12/2013	4	1	14.885,17	930258F	2 Dec 2013	Jakarta IV	178.890.000	WA No.03 DJPB
8	06/12/2013	5	1	17.160,30	930259F	2 Dec 2013	Jakarta IV	206.232.500	WA No.03 DJPB
9	31/12/2013	22	4	11.518,46	964099F	27 Dec 2013	Jakarta IV	141.331.500	WA No.03 DJPB
10	23/9/2013	2	1	6.818,41	914942D	11-Sep-13	Bogor	78.077.580	WA No.03 DJPB
11	15/11/2013	3	1	12.782,16	921799D	1 Nov 2013	Bogor	146.815.840	WA No.03 DJPB
12	12/06/2013	7	2	8.165,64	927111D	4 Dec 2013	Bogor	97.661.100	WA No.03 DJPB
13	13/12/2013	4	1	7.885,40	928305D	27 Dec 2013	Bogor	94.664.225	WA No.03 DJPB
14	31/12/2013	17	3	1.918,83	932959D	27 Dec 2013	Bogor	23.544.000	WA No.03 DJPB
15	13/9/2013	3	1	40.228,05	084882E	02-Sep-13	Jakarta	449.749.590	WA No.03 DJPB
16	23/9/2013	3	1	29.284,66	914943D	11-Sep-13	Bogor	335.338.640	WA No.03 DJPB
17	15/11/2013	4	1	22.071,00	921800D	7 Nov 2013	Bogor	253.507.515	WA No.03 DJPB
18	22/11/2013	4	1	10.010,56	918224F	18 Nov 2013	Jakarta	117.293.725	WA No.03 DJPB
19	12/06/2013	8	2	13.328,02	927112D	4 Dec 2013	Bogor	159.403.150	WA No.03 DJPB
20	13/12/2013	5	1	22.145,79	928306D	6 Dec 2013	Jakarta	265.860.201	WA No.03 DJPB
21	31/12/2013	3	1	47.087,07	961220F	24 Dec 2013	Jakarta	577.287.500	WA No.03 DJPB
22	31/12/2013	4	1	55.273,25	961221F	24 Dec 2013	Jakarta	677.650.000	WA No.03 DJPB
23	31/12/2013	5	1	86.276,51	961222F	24 Dec 2013	Jakarta	1.057.750.000	WA No.03 DJPB
24	31/12/2013	6	1	67.377,65	961223F	24 Dec 2013	Jakarta	826.050.000	WA No.03 DJPB
25	31/12/2013	7	2	76.799,76	961224F	24 Dec 2013	Jakarta	941.565.000	WA No.03 DJPB
26	31/12/2013	8	2	79.893,96	961225F	24 Dec 2013	Jakarta	979.500.000	WA No.03 DJPB
27	31/12/2013	9	2	31.915,99	961226F	24 Dec 2013	Jakarta	391.290.000	WA No.03 DJPB
28	31/12/2013	10	2	45.024,47	961227F	24 Dec 2013	Jakarta	552.000.000	WA No.03 DJPB
29	31/12/2013	11	2	82.178,83	961228F	24 Dec 2013	Jakarta	1.007.512.500	WA No.03 DJPB
30	31/12/2013	12	2	56.390,19	961230F	24 Dec 2013	Jakarta	691.343.750	WA No.03 DJPB
31	31/12/2013	16	3	9.359,41	932958F	27 Dec 2013	Jakarta	114.840.000	WA No.03 DJPB
32	31/12/2013	18	3	72.917,69	961764F	24 Dec 2013	Jakarta	894.700.000	WA No.03 DJPB
33	31/12/2013	2	1	1.747,80	961194F	24 Dec 2013	Jakarta	21.428.000	WA No.03 DJPB
34	31/12/2013	13	2	11.929,94	961264F	24 Dec 2013	Jakarta	146.261.100	WA No.03 DJPB
35	31/12/2013	14	3	11.683,12	958398F	24 Dec 2013	Jakarta	143.235.000	WA No.03 DJPB
36	31/12/2013	21	4	5.724,60	964098F	24 Dec 2013	Jakarta	70.240.850	WA No.03 DJPB
37	31/12/2013	23	4	5.729,88	964100F	24 Dec 2013	Jakarta	70.305.600	WA No.03 DJPB
38	11-10-2013	4	1	121.015,85	917530D	03 Oct 2013	Bogor	1.396.280.916	WA No.04 DJPB
39	05/09/2013	4	1	5.788,77	914143D	05 Sep 2013	Bogor	64.718.500	WA No.05 DJPB
40	07/11/2013	4	1	6.376,77	920826D	31 Oct 2013	Bogor	72.625.000	WA No.05 DJPB
41	29/11/2013	2	1	16.619,64	920910F	20 Nov 2013	Jakarta IV	194.815.477	WA No.05 DJPB
42	31/12/2013	20	3	7.204,11	964097F	27 Dec 2013	Jakarta IV	88.394.400	WA No.05 DJPB
43	31/12/2013	25	3	10.310,94	964700F	30 Dec 2013	Jakarta IV	125.680.000	WA No.05 DJPB
<b>TOTAL</b>				<b>1.162.732,25</b>				<b>14.005.878.459</b>	

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