

Audited Project Financial Statements

Project Number: 38354-013
Loan/Grant Number: 2927
Period covered: 1 Jan 2015 – 31 December 2015

INO: State Accountability Revitalization Project

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

For the Asian Development Bank
Date received by ADB: 30 June 2016

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**

**AUDIT REPORT
ON
CONSOLIDATED FINANCIAL STATEMENTS
OF
STATE ACCOUNTABILITY REVITALIZATION
PROJECT
ADB LOAN NO. 2927-INO YEAR 2015
AT
FINANCE AND DEVELOPMENT
SUPERVISORY AGENCY
IN
JAKARTA
STATE FINANCE AUDITORATE III**



Number : 132 A/HP/XVI/06/2016
Date : 20 June 2016





**AUDIT BOARD OF
THE REPUBLIC OF INDONESIA**

**AUDIT REPORT
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FINANCE AND DEVELOPMENT
SUPERVISORY AGENCY
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JAKARTA
STATE FINANCE AUDITORATE III**



Number : 132 A/HP/XVII/06/2016
Date : 20 June 2016



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TRANSLATOR'S STATEMENT / PERNYATAAN PENERJEMAH

NO. 155/VI/S/LOMS/2016

I do hereby certify that the above stated Indonesian into English translation is a true and correct English version of the text given, to the best of my knowledge and belief.

Dengan ini saya menyatakan bahwa terjemahan dari bahasa Indonesia ke bahasa Inggris tersebut di atas adalah versi bahasa Inggris yang benar dan tepat dari naskah yang bersangkutan, menurut pengetahuan dan keyakinan terbaik saya.

Jakarta, June 29, 2016 / 29 Juni 2016



Manimbu Luhut A. Sitorus

Certified, Authorized & Sworn Translator
Penerjemah Resmi dan Tersumpah

*By virtue of the Decree of the Governor of Jakarta Special Capital Region
number 5226/1998 SK GUB DKI, dated June 17, 1998*
Berdasarkan Surat Keputusan Gubernur Kepala Daerah Khusus Ibukota Jakarta,
nomor: 5226/1998 SK GUB DKI, tertanggal 17 Juni 1998

**SYSTEMATICS OF AUDIT REPORT
ON
CONSOLIDATED FINANCIAL STATEMENTS OF
STAR ADB LOAN NO. 2927-INO
YEAR 2015**

The results of Audit Report on Consolidated Financial Statements of State Accountability Revitalization Project (STAR) Asian Development Bank (ADB) Loan No. 2927-INO Year 2015 consists of the following three books, namely:

1. Book I: Audit Report on Financial Statements

Book I contains:

- a. The audit report which contains BPK's opinion.
- b. General overview of the audit containing legal basis of audit, audit objectives, audited entity, scope of audit, audit object, audit methodologies, audit period, and audit limitations.
- c. Consolidated Financial Statements of STAR ADB Loan No. 2927-INO Year 2015

2. Book II: Audit Report on Internal Control System

Book II contains:

- a. Summary of Report on Internal Control System.
- b. Audit Report on Internal Control System.
- c. Monitoring Results of Follow-Up on Audit on Internal Control System Year 2014-2015.

3. Book III: Audit Report on Compliance with Statutory Regulations.

Book III contains:

- a. Summary of Reports on Compliance with Statutory Regulations;
- b. Results of Audit on Compliance with Statutory Regulations; and
- c. Results of Monitoring of Follow-Up on Audit on Compliance with Statutory Regulations Year 2014-2015.

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**AUDIT BOARD
OF THE REPUBLIC OF INDONESIA**

**AUDIT REPORT
ON FINANCIAL STATEMENTS**

Report on Financial Statements

Based on Law Number 15 Year 2004 concerning State Finance Management and Accountability Audit and Law Number 15 Year 2006 concerning the Audit Board (BPK), BPK has audited the Financial Statements of STAR ADB Loan No. 2927-INO, consists of Consolidated Annual Plan and Actual Project Expenditure and Financing for the year ended on 31 December 2015, and Notes to the Financial Statements.

BPKP Responsibilities on Financial Statements

BPKP is responsible for a reasonable drafting and presentation of Consolidated Financial Statements of STAR ADB Loan No. 2927-INO in line with Government Accounting Standards (SAP) and an adequate internal control, to prepare financial statements free from material misstatement, whether caused by fraud or fault.

BPK Responsibilities

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

An audit includes scrutinization of evidence supporting the figures and disclosures in the financial statements. Procedures selected are based on auditor professionalism considerations, including assessment of risk of material misstatement in the financial statements, whether caused by fraud or fault. In assessing the risk, auditor shall consider internal control relevant to the preparation and reasonable presentation of Consolidated Financial Statements of STAR ADB Loan No. 2927-INO to design the right audit procedures in line with the existing conditions, but not for the purpose of stating an opinion on the effectiveness of BPKP internal control. Audit BPK also includes evaluation of accounting policy appropriateness applied and fairness of accounting estimation prepared by BPKP, and evaluation on the entire presentation of financial statements.

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

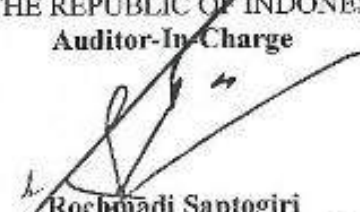
Opinions

According to BPK, the aforementioned financial statements, presented fairly, in all material respects, the financial position of the STAR ADB Loan No. 2927-INO ended on 31 December 2015 in accordance with Government Accounting Standards.

Report on SPI and Compliance

To obtain reasonable assurance on the fairness of the audit report, BPK also conducts audit on the internal control system and compliance with the statutory regulations. Audit Report on Internal Control System and Audit Report on Compliance with Statutory Regulations presented in Report Number 132B/HP/XVI/06/2016 dated 20 June 2016 and Number 132C/HP/XVI/06/2016 dated 20 June 2016, constitutes as an integrated part of this report.

Jakarta, 20 June 2016
AUDIT BOARD
OF THE REPUBLIC OF INDONESIA
Auditor-In-Charge


Rochmadi Saptogiri
State Registered Accountant Number 2788

GENERAL OVERVIEW OF THE AUDIT

1. Legal Basis of Audit

- a. Law Number 17 Year 2003 on State Finance.
- b. Law Number 1 Year 2004 on State Treasury.
- c. Law Number 15 Year 2004 on State Finance Management and Accountability Audit.
- d. Law Number 15 Year 2006 on Audit Board.

2. Audit Standard

The audit on the Consolidated Financial Statements of STAR ADB Loan No. 2927-INO Year 2015 has been based on State Financial Auditing Standards (SPKN) stipulated by BPK Regulation Number 1 Year 2007.

3. Aims of Audit

The Audit on the Financial Statements of STAR ADB Loan No. 2927-INO Year 2015 was conducted to provide an opinion on the fairness of the financial information based on:

- a. Conformity with the Government Accounting Standards (SAP).
- b. Adequate disclosure in accordance with the disclosure regulated in SAP.
- c. Compliance with the legislations.
- d. Effectiveness of internal control system (SPI).

4. Audited Entity

Finance Development and Supervisory Agency.

5. Scope of Audit

Consolidated Financial Statements of STAR ADB Loan No. 2927-INO Year 2015 consists of Consolidated Annual Plan and Actual Project Expenditure and Financing and Notes to the Financial Statements (CaLK).

6. Objectives of Audit

The objectives of Consolidated Financial Statements of STAR ADB Loan No. 2927-INO Year 2015 are all management statements (management's assertions) in financial information, internal control effectiveness, and compliance with the applicable statutory regulations on:

- a. Existence and Occurrence
That all revenues and expenditures made during the course of audited budget period has been supported by adequate evidence.
- b. Completeness
That all revenues and expenditures made in year 2015 have been entirely recorded in the Consolidated Annual Plan and Actual Project Expenditure and Financing.
- c. Rights and Obligations
That all revenues that have generate assets actually owned by or are the right of Ministry/Institution on the reporting date.

d. Assessment and Allocation

That all revenues and expenditures have been adequately assessed and classified in accordance with the stipulated standards/provisions.

e. Presentation and Disclosure

That financial statements have been presented in accordance with the applicable government accounting standards containing CaLK that disclosed adequate financial statements.

7. Audit Methodology

The Audit on the Consolidated Financial Statements of STAR ADB Loan No. 2927-INO Year 2015 has been conducted through following approaches:

a. Risk Approach/risk based audit

The methodology applied in conducting Audit on the Consolidated Financial Statements of STAR ADB Loan No. 2927-INO has used a risk-based approach based on the comprehension of and scrutinization of SPI effectiveness in the preparation of financial statements.

The results of said comprehension and scrutinization would determine the level of management's assertion reliability and applicable provisions. The determination of audit risk were simultaneous with the reliability of level of control (control risk) as well as inherent risk of the entity to be audited may serve as a reference for determining the expected detection risk and the number of tests to be conducted as well as focus of the audit.

In order to conduct a risk-based audit, auditor must inspect and consider the impact of audit results and the follow up of previous audit results on the Consolidated Financial Statements of STAR ADB Loan No. 2927-INO that has been audited. In this matter, those are particularly the ones relevant to the possibility of repeated audit findings and steps of corrections that have been taken.

b. Materiality

The consideration of the level of materiality includes the following activities: (1) Determination of initial level of materiality (planning materiality/PM) which constitutes the level of materiality of the overall financial statements. Subsequently, for the level of account, the Tolerable Misstatement/TM is determined which is the proportion of the value of each of account against the total significant account multiplied by PM or based on the results of risk level assessment. The aforementioned materiality standard is not applicable to the deviations containing the elements of corruption, collusion, and nepotism (KKN) as well as violations of law.

c. Audit Sampling

Substantive assessment is a process to obtain competent evidence to assess SPI Effectiveness in ensuring the security of assets, compliance with the regulation and preparation of reliable financial statements. Substantive tests include analysis procedures, detailed testing and other audit procedures, such as computer-based audit procedures (e-audit).

Audit has been conducted by sampling the transactions within the population to be tested. Sampling is a part of test elements taken by the auditor to provide auditor an

assurance about the information quality presented and disclosed in the financial statements. Nature, type, and size of sampling are determined by professional consideration by taking the followings into account:

- 1) Coverage and scope of audit;
- 2) Risk and level of materiality to be sampled by the auditor;
- 3) Accounting System of Central Government;
- 4) Principle of cost and benefit;
- 5) Time limit in accordance with the schedule.

The audit has been conducted with respect to the identification of weakness found from SPI reviewed and Inspectorate audit results, and then developed during the detailed testing in a quantitative manner. Therefore, samples in terms of documents or activities to be tested and complemented with interviews to obtain information, and physical testing of result of activities that might be done have been determined at the first time. Population units to be sampled are the work unit having realization of goods expenditures, capital expenditures, and the biggest fixed assets.

c. Reporting

The Auditors prepared the Draft of Audit Findings on Consolidated Financial Statements of STAR ADB Loan No. 2927-INO if they found any issues that needed to be communicated to the audited entity. The aforementioned issues include 1) Ineffectiveness of SPI, 2) Significant non-compliance with statutory regulations; and 3) Summary of corrections.

The draft of audit findings thereof were submitted by the Audit Team Leader to the audited entity officials, to obtain official response.

The Team Leader submitted the Audit Findings along with the entity response to BPKP. The submission of audit findings on Consolidated Financial Statements of STAR ADB Loan No. 2927-INO constitutes as the end of the work on site of audit.

8. Audit Period

The audit had been conducted for 30 days based Audit Board Letter of Assignment Number 06/ST/V/01/2016 dated 28 January 2016.

9. Audit Limitations

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

In conducting the audit, BPK is also aware of the possible existence of the violations of law. However, BPK audit does not guarantee an identification of all violations of law for it only provides reasonable guarantee that violations of law directly and materially affect the figures in the financial statements will be detected. BPK will inform about any violations of laws or material faults/deviations found during the course of audit.

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

**AUDIT BOARD OF
THE REPUBLIC OF INDONESIA**



**STATE ACCOUNTABILITY
REVITALIZATION PROJECT
(STAR)**



ADB LOAN No. 2927-INO

**CONSOLIDATED FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2015**



REVIEW OPINION LETTER

ADB LOAN 2927-INO STATE ACCOUNTABILITY REVITALIZATION (STAR) YEAR 2015

We have reviewed the Financial Statement ADB Loan No. 2927-INO Year 2015 comprising Consolidated Annual Plan and Actual Project Expenditure and Financing For The Year Ended December 31, 2015, Consolidated Actual Cumulative Project Expenditure and Financing, Financial Statement for Special Account No. 601.31141198, and The Related Notes to Financial Statement for the years then ended in accordance with review of Government's Financial Statement standards.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with government accounting principles and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Review obtains limited assurance that there are no material modifications that need to be made to an entity's financial statements for them to be in conformity with the government accounting standards. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Based on our reviews, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with Law No. 1 Year 2004 regarding State Treasury, Government Regulation No. 71 Year 2010 regarding Government Accounting Standards, and other regulations.

Jakarta March 28, 2016

Inspector


Achdiman Kartadimadja
NIP 19581010 198803 1 001





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

Jalan Pramuka Nomor 33 Jakarta Timur 13120
Telepon (021) 85910031 (*Hunting*)



STATEMENT OF RESPONSIBILITY

Consolidated Financial Statements of State Accountability Revitalization (STAR) ADB Loan 2927-INO Badan Pengawasan Keuangan dan Pembangunan for the year 2015 consist of Annual Plan and Actual Project Expenditures and Financing, Cumulative Project Expenditures and Financing, Financial Statement of Special Account and Notes of The Financial Statement as attached, is our responsibility.

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

March 28th, 2016
Deputi Kepala BPKP
Bidang Pengawasan Instansi Pemerintah Bidang
Politik, Hukum, Keamanan PMK
as
Penanggung Jawab STAR BPKP

Binsar H. Simanjuntak
NIP 19570728 197811 1 001

STATE ACCOUNTABILITY REVITALIZATION PROJECT (STAR)
 ADB LOAN NO. 2927 - INO
 FINANCIAL STATEMENT FOR SPECIAL ACCOUNT NO. 601.3114
 FOR YEAR ENDED AS OF DECEMBER 31, 2015

0.00
 11,553,242.03 +
 203,153.62 +
 11,756,395.65 =
 32,903.68 =

	Notes	
Part A - Account Activity		
1. Beginning Balance, January 07, 2015		
Plus :		
2. Total amounts deposited by ADB in the FY 2015	3.c.1	32,503.68 +
3. Total amounts refunds to Special Account	3.c.2	1,382,358.84 +
Less :		
4. Total amounts withdraw from Special Account in FY 2015	3.c.3	2,052,280.51 +
5. Endfng Balance at Desember 31, 2015		3,667,143.03 =
Part B - Account Reconciliation		
1. Total initial deposit		3,667,143.03 +
2. Total amount recovered by ADB		5,456,732.00 =
a. Recovery up to year start		12,351,030.00 =
b. Recovery during fiscal year		
3. Balance of deposit not yet recovered at year end		
4. Endfng Balance at Desember 31, 2015		
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, 2015)	3.c.4	1,382,358.84
7. Total expenditures withdrawn from Special Account but not yet claimed at year end (December 31, 2015)	3.c.5	2,052,280.51
8. Total amount documented (add line 4 through 7)		3,467,143.03 ✓
9. Difference (between line 3 and line 8)	3.c.6	(12,351,04) ✓

* PLS refer to P 42

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, 2015 (in Indonesia Rupiah)

Cal. No.	Project Component/Category	Notes	Plan for FY 2015 (DIPA)			Actual (Implementation) for FY 2015			Active % of plan
			Loan ADB Rp	GOI Rp	Total Rp	Loan ADB Rp	GOI Rp	Total Rp	
RECEIPT									
	Government of Indonesia	3.a.2)	0	3.300.000.000	3.300.000.000	0	2.942.176.116	2.942.176.116	89.16
	Imprest Account	3.a.2)	198.107.870.000	0	198.107.870.000	161.056.056.157	0	161.056.056.157	81.30
	Total Receipt		198.107.870.000	3.300.000.000	201.407.870.000	161.056.056.157	2.942.176.116	163.998.232.273	81.43
EXPENDITURE									
01	Research and Development	3.b	2.729.754.000	0	2.729.754.000	1.294.017.530	0	1.294.017.530	47.40
02	Institutional Development and Strengthening	3.b.2)	1.200.000.000	0	1.200.000.000	851.177.421	0	851.177.421	70.93
03	Equipment, Vehicles, and Furniture	3.b.3)	49.994.358.000	0	49.994.358.000	16.558.740.000	0	16.558.740.000	87.18
04	Teaching and Learning Materials	3.b.4)	3.180.306.000	0	3.180.306.000	1.003.477.910	0	1.003.477.910	31.55
05	Consulting Services	3.b.5)	9.967.524.000	0	9.967.524.000	4.178.190.959	0	4.178.190.959	46.59
06	Training and Fellowships	3.b.6)	159.429.493.000	0	159.429.493.000	131.554.042.450	0	131.554.042.450	85.02
07	Project Management	3.b.7)	3.006.285.000	0	3.006.285.000	1.616.409.887	0	1.616.409.887	44.82
	Other Expenditures (non-pattern)	3.b.8)	0	3.300.000.000	3.300.000.000	0	2.942.176.116	2.942.176.116	89.16
	Total Expenditures		198.107.870.000	3.300.000.000	201.407.870.000	161.056.056.157	2.942.176.116	163.998.232.273	81.43

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

For the Year Ended December 31, 2015 (in Indonesia Rupiah)

Cat. No.	Project Component/ Category	Notes	Fiscal Year 2015						Cumulative		
			Budget (DIPA)		Actual		Budget (DIPA)		Actual		GOI Rp
			Imprest Account As	GOI Rp	Imprest Account Rp	GOI Rp	Imprest Account Rp	GOI Rp	Imprest Account Rp	GOI Rp	
RECEIPT											
3.a.1)	Government of Indonesia		0	3,300,000,000	0	2,942,176,116	0	6,479,999,000	0	5,832,784,626	
3.a.1)	ADB Loan		198,107,870,000	0	151,056,056,157	0	331,125,732,000	0	264,482,439,145	0	
	Total Receipt		198,107,870,000	3,300,000,000	151,056,056,157	2,942,176,116	331,125,732,000	6,479,999,000	264,482,439,145	5,832,784,626	
EXPENDITURE											
3.b.1)	Research and Development		2,729,764,000	0	1,294,017,530	0	3,877,383,000	0	3,389,921,655	0	
3.b.2)	Institutional Development and Strengthening		1,200,000,000	0	851,377,421	0	2,595,000,000	0	1,967,361,102	0	
3.b.3)	Equipment, Vehicles, and Furniture		18,994,398,000	0	16,959,740,000	0	23,650,671,000	0	19,477,930,933	0	
3.b.4)	Teaching and Learning Materials		3,100,306,000	0	3,003,277,910	0	4,944,765,000	0	3,640,411,808	0	
3.b.5)	Consulting Services		8,967,624,000	0	4,178,190,939	0	18,456,026,000	0	3,195,953,837	0	
3.b.6)	Training and Fellowships		159,479,492,000	0	133,354,042,450	0	253,391,839,000	0	224,853,375,408	0	
3.b.7)	Project Management		3,606,285,000	0	1,616,409,887	0	9,549,457,000	0	5,057,294,402	0	
3.b.8)	Others Expenditures (non-portion)		0	3,300,000,000	0	2,942,176,116	0	6,479,999,000	0	5,832,784,626	
	Total Expenditures		198,107,870,000	3,300,000,000	161,056,056,157	2,942,176,116	331,125,732,000	6,479,999,000	264,482,439,145	5,832,784,626	

we = compared against prev years' report & revealed the discrepancies.
** = revealed discrepancies among the 212 million total*
... this is due to some loan refunds as explained in p 17-28.

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APPENDIXES

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 USD60.53 million, the loan proceeds of USD57.75 million will be made available to Ministry of Finance, which will channel the funds to the Executing Agency through special account. The 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 USD2.78 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 2015

STATE ACCOUNTABILITY REVITALIZATION PROJECT (STAR)
ADB LOAN 2927 – INO
NOTES TO THE FINANCIAL STATEMENT 2015

was the third year of the STAR project implementation as the Project became effective on February 2013. Total budget allocation for STAR Project activities at fiscal year 2015 amounted to Rp. 201,407,870,000 funded from Loan ADB No.2927-INO Rp. 198,107,870,000 and Rupiah Murni /Government of Indonesia (GOI) Rp. 3,300,000,000

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

STAR Project Cost Estimates by Financier

in Million USD

Description	ADB Total Cost	Government Total Cost	TOTAL COST
A. Investment Cost*			
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. Accommodation 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
Total Base Cost	57.75	1.35	59.10
B. Contingencies*		0.43	0.43
C. Financing charges during implementation		1.00	1.00
TOTAL COST	57.75	2.78	60.53
% Total Project Cost	95%	5%	100%

C. Objectives of State Accountability Revitalization Project (STAR)

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

The objectives of the STAR Project are as follow:

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

3. Accelerate the strengthening of government internal control systems .

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

The State Accountability Revitalization Project comprises three main components:

1. Improve the capacity of government internal auditors and public finance officers through better incentives mechanism. 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 for 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. Since STAR budget allocation (DIPA) in fiscal year 2015 is managed under *Pusat Pembinaan Jabatan Fungsional Auditor (Pusbín JFA) BPKP*, therefore Project Management Unit (PMU) of the project is attached to Pusbín JFA. The PMU will be responsible for the day-to-day implementation, coordination, supervision, monitoring, and reports consolidation from all Project Implementation Units (PIUs), act as secretariat to the Steering Committee, and serve as the point of contact between PMU, the SC and the ADB. As implementation of STAR Project in fiscal year 2015 several project implementation unit (PIU) within the BPKP has been set up under the executing agency i.e. PIU Pusbín JFA, PIU SIMA and PIU Pusbín JFA, as well as task force, technical Team and management team. The establishment of STAR coordination team was based on the decree of Head BPKP No. No. Kep-125/K/D2/STAR/2015 dated on 19 June 2015 which then replaced by KEP-375/K/02/2014 dated 30 December 2015. It should be noted that as task 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

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

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. There are three Project Implementation Unit (PIU) as a working unit BPKP or task force created specifically for STAR activities which every PIU have Loan allocations in their DIPA,

There are three Project Implementation Unit (PIU) of STAR Project :

1. PIU Pusat Pembinaan Jabatan Fungsional Auditor (PIU Pusbin JFA) BPKP - Jakarta
2. PIU Pusat Pengembangan SIMA BPKP (PIU PUSINFOWAS) - Jakarta
3. PIU Pusat Pendidikan Pelatihan Pengawasan (PIU Pusediklatwas) - Bogor

Every PIU has tasks and responsibilities in the implementation of STAR component activities. Since 2015, as stated in the decree letter issued by BPKP head No. KEP-375/K/02/2014 the Director of Supervisory Government Agencies for politic, social and security as chairman of the PMU coordinator STAR has responsible to coordinate all STAR activities and determine of the performance of all activities STAR. In the implementation of STAR activities, mostly STAR task force personnel of BPKP continue to perform their duties in accordance with their regular duties while their assignments in STAR Project as a side duty, it has become one of the obstacles in the implementation of the Project.

The project implementation organization , their roles and responsibilities is shown in the next table;

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Project Implementation Organizations – Roles and Responsibilities

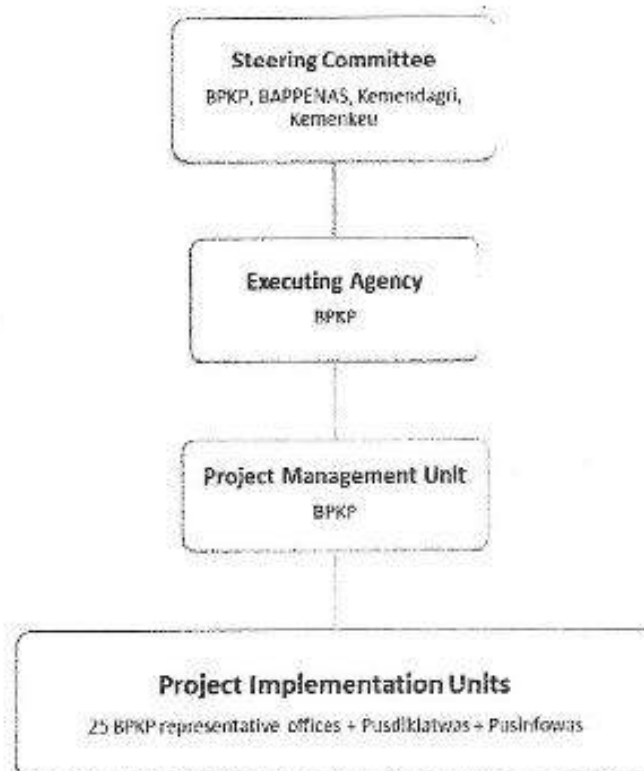
Project implementation organization	Management Roles And Responsibilities
BPKP	<p>Executing Agency The EA is responsible for overall project management and implementation, including (i) setting policy directions for the project, (ii) preparing annual program and budget including ensuring the timely and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

To coordinate and monitor the implementation of the project, BPKP will establish the project steering committee chaired by the executing agency and consist of Directors from the EA, Director of State Apparatus BAPPENAS, MOF's DG of Treasury (Director of Budgeting System), DG of Fiscal Balance (Director of Financing and Regional Capacity), MOF Financial Training and Education Center (BPPK), MOHA's DG of Regional Finance, Directorate of implementation and facilitate interagency coordination. The project steering committee is tasked to oversee project implementation and to facilitate interagency coordination. The steering 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

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

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1.	Loan Agreement No.	: ADB Loan Number 2927-INO
2.	Executing Agency	: Deputi Kepala BPKP Bidang Pengawasan Instansi Pemerintah Bidang Polhukam dan PMK
3.	Address	: BPKP Head Office JLPramuka No.33 Jakarta
4.	Source of Fund	: Loan ADB
5.	Loan Register Number	: 10859501
6.	Loan Amount	: USD 57,750,000
7.	Loan Special Account No.	: 601 311412
8.	Initial Deposit Loan Amount	: 1,454,792
9.	Effective Date	: 19 February 2013
10.	Closing Date	: 30 June 2018

To meet the needs of fund for scholarships program, BPKP has asked for additional initial deposit of STAR special account two times; in October 2014 and November 2015 respectively amounting to one million dollars so the total initial deposit STAR amounted to USD 3.454.792.

H. Loan Allocation

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

No.	Category	Total Amount allocated for ADB financing (USD)	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	4,050,000	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	4,140,000	100 percent of total expenditure claimed*
7	Project Management	2,440,000	100 percent of total expenditure claimed*
	Total	57,750,000	

* Exclusive of 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.

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- 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, 2015.
- 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 as recorded by KPPN.
- d. The financial statement present receipts and disbursements of all PIU's for the current year and cumulative as of December 31, 2015 .
- e. The proceeds from ADB Loan No.2927-INO, and funds from government of Indonesia's financial support (GOI) are recorded as "Receipt". The budget receipt was recorded based on DIPA, while the actual receipt was recorded based on Surat Perintah Membayar (SPM) and list of Surat Perintah Pencairan Dana (SP2D) issued by Kantor Pelayanan Perbendaharaan Negara (KPPN) for the Imprest Account and based on approved Withdrawal Application (W/A) by ADB for the direct payment.
- f. The expenditures were classified into expenditures from the Imprest Account, direct payment and government of Indonesia's financial support (GOI portion - *Rupiah murni pendukung*). The expenditures through the Imprest Account were

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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 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, 2015, which are presented in Rupiah.

- 1). As of December 31, 2015 total receipts of cumulative budget allocation (DIPA) 2013 to 2015 was amounted to Rp. 337,605,731,000; consist of ADB loan allocation Rp. 331,125,732,000 and *Rupiah murni* / government of Indonesia (GOI) Rp. 6,479,999,000

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

Description	in Rp.		
	Up to January 1, 2015	Fiscal Year 2015	Up to December 31, 2015
Loan ADB 2927-INO			
Special Account	133,017,862,000	198,107,870,000	331,125,732,000
-Direct Payment	0	0	0
Government of Indonesia	3,179,999,000	3,300,000,000	6,479,999,000
TOTAL	136,197,861,000	201,407,870,000	337,605,731,000

The cumulative of actual receipt from 2013 to December 31, 2015 was amounted to Rp. 270,323,103,771 consist of ADB Loan Rp. 264,490,319,145 and *Rupiah Murni* / government of Indonesia (GOI) Rp. 5,832,784,626

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The details of cumulative actual receipt are presented in the following table :

in Rp.

Description	Up to January 1, 2015	Fiscal Year 2015	Up to December 31, 2015
Loans ADB 2927-ING			
Special Account	103,426,382,988	161,063,936,157	264,490,319,145
Direct Payment	0	0	0
Government of Indonesia	2,890,608,510	2,942,176,116	5,832,704,626
TOTAL	106,316,991,498	164,006,112,273	270,323,103,771

2). Total receipt from budget allocation (DIPA) 2015 was Rp.201,407,870,000 consist of Loan allocation Rp.198,107,870,000 and Government of Indonesia (Rp. Murni) Rp.3,300,000,000.

The details of budget allocation of PIU's in fiscal year 2014 are presented in following table :

in Rp.

NO.	PIU	LOAN ADB	GOI	TOTAL
1	PUSRIIN JPA	145,133,328,000	3,300,000,000	148,433,328,000
2	PUSINFOWAS	15,874,542,000	0	15,874,542,000
3	PUSDIKILATWAS	37,100,000,000	0	37,100,000,000
	TOTAL	198,107,870,000	3,300,000,000	201,407,870,000

The actual receipt in 2015 amounted to Rp. 164,006,112,273 which consist of ADB Loan Rp. 161,063,936,157 and Government of Indonesia (GOI) Rp. 2,942,176,116.

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

in Rp.

NO.	PIU	LOAN ADB	GOI	TOTAL
1	PUSRIIN JPA	124,304,208,317	2,942,176,116	127,246,384,433
2	PUSINFOWAS	13,569,180,000	0	13,569,180,000
3	PUSDIKILATWAS	24,110,547,840	0	24,110,547,840
	TOTAL	161,063,936,157	2,942,176,116	164,006,112,273

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It is net amount of actual receipt recorded based on SPZD for the imprest account expenditures after deducted by loan refund. In fiscal year 2015, the overpayment has occurred in some activities at PIU Renwas and PIU Pusdiklatwas, total loan refund amounted to Rp.1,828,615,822

The detail of loan refund is presented in the following table:

NO.	PIU	LOAN ADB	CGI	TOTAL
1	PUSBIN JPA	1,454,361,946	33,340,507	1,487,702,453
2	PUSNITOWAS	0	0	0
3	PUSDIKLATWAS	340,913,869	0	340,913,869
	TOTAL	1,795,275,815	33,340,507	1,828,615,822

The status of loan refund in fiscal year 2015 are presented in the following table:

No	Instansi	Sumber Dana Alokasi	Pembayaran 2015		Saldo akhir		Penyisihan NPL (other account)		Saldo	
			Transaksi	CGI	Transaksi	CGI	Transaksi	CGI		
1	Pusbin JPA	Trans - G01	66,485,032		134,022,264				165,147,296	Deposited to central treasury
		Trans - G02	90,489,278		75,766,070				14,723,208	Deposited to central treasury
		Trans - G03	130,180,108		0				130,180,108	
		Trans - G04	0		0				0	
		Trans - G05	5,724,045,000		0				5,724,045,000	
		Trans - G06	118,687,488,622		3,016,464,915				147,855,442,735	Deposited to central treasury
		Trans - G07	18,573,644,000		23,142,910				1,614,180,890	Deposited to central treasury
		Other - 01		2,078,201,000		2,078,201,000			2,078,201,000	Deposited to central treasury
Total Refund of Pusbin JPA			6,000,000,000	2,205,516,623	1,454,361,946	33,340,507	1,487,702,453	1,918,176,396		
2	Pusdiklatwas	Trans - G01	320,000,000		320,000,000				0	Deposited to central treasury
		Trans - G02	3,000,000,000		0				3,000,000,000	
		Trans - G03	1,000,000,000		0				1,000,000,000	
		Trans - G04	300,000,000		0				300,000,000	
		Trans - G05	15,000,000,000		300,000,000				15,300,000,000	Deposited to central treasury
		Other - 01		0		0			0	
Total Refund of Pusdiklatwas			18,000,000,000	0	300,000,000	0	18,300,000,000	18,300,000,000		

B. The Expenditure

1). Research and Development - Category 01 :

Rp. 2,389,921,655

The amount above represents total cumulative expenditure from budget allocation (DIPA) 2013 to 2015 which were funded by ADB loan for financing the activities of research and development-category 01 of STAR Project up to December 31, 2015.

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The details of cumulative expenditure of category 01 are presented in the following table:

Description	in Rp		
	Up to January 1, 2015	Fiscal Year 2015	Up to December 31, 2015
Loan ADB 2927-INO			
-Special Account	1,095,904,125	1,294,017,530	2,389,921,655
-Direct Payment Government of Indonesia	0	0	0
TOTAL	1,095,904,125	1,294,017,530	2,389,921,655

Category research and development means all activities which relate to all supporting activities, survey, selection, exam preparation including module development. In fiscal year 2015, PIU Pusbin JFA use category 01 to finance workshop and mapping of CoE activities as preparation for development of Center of Excellence (CoE) at universities. While Pusklatwas use to finance supporting activities of the training program such as selection, module and report preparation, correction, including travel and meetings related to all these activities. Loan refund in fiscal year 2015 on the implementation of category 01 activities amounted to Rp.166,373.181 as shown in the following table:

No.	Institution	in Rp		
		Total SP2D disbursed	Refund	Net Amount
1	PUSBIN JFA	499,482,002	132,757,264	366,724,738
2	PUSINFOWAS	0	0	0
3	PUSDIKLATWAS	960,908,709	33,615,817	927,292,792
	TOTAL	1,460,390,711	166,373,181	1,294,017,530

After deducted by loan refund, total disbursement of category 01 in fiscal year 2015 amounted to Rp. 1,294,017,530 or 47.40% of the budget allocation, which consist of PIU Renwas amounted to Rp366,724,738 and Pusklatwas Rp.927,292,792.

The details of actual expenditures for category 01 is presented in the following

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table:

in Rp.

No	PIU	ALLOCATION	DISBURSEMENT	ACHIEVEMENT
1	PUSBIN JFA	718,820,000	366,724,738	51.02%
2	PUSINPOWAS	0	0	0
3	PUSDIKLATWAS	2,010,944,000	927,297,792	46.11%
	TOTAL	2,729,764,000	1,294,022,530	47.40%

2). **Institutional Development and Strengthening- Category 02: Rp. 1,867,361,102**

The amount above represents total cumulative expenditure from budget allocation (DIPA) 2013 to 2015 which were funded by ADB loan for financing the activities of Institutional Development and Strengthening - category 02 of STAR Project up to December 31, 2015.

The details of cumulative expenditure of category 02 is presented in table below:

in Rp.

Description	Up to January 1, 2015	Fiscal Year 2015	Up to December 31, 2015
Loan ADB 2927-INO			
-Special Account	1,016,183,681	851,177,421	1,867,361,102
-Direct Payment	0	0	0
Government of Indonesia	0	0	0
TOTAL	1,016,183,681	851,177,421	1,867,361,102

There were loan refund on the implementation of category 02 at PIU Pusbin in fiscal year 2015 as shown in the following table:

in Rp.

No.	Institution	Loan Expenditure 2015		
		Total SPED amount	Refund	Net Amount
1	PUSBIN JFA	924,969,770	73,792,349	851,177,421
2	PUSINPOWAS	0	0	0
3	PUSDIKLATWAS	0	0	0
	TOTAL	924,969,770	73,792,349	851,177,421

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After deducted by loan refund of category 02, the disbursement for fiscal year 2015 amounted to Rp.851,177,421 or 70.93% of the budget allocation. The detail of allocation and actual expenditures of category 02 is presented in the following table:

in Rp.				
NO	PIU	ALLOCATION	DISBURSEMENT	ACHIEVEMENT
1	PUSBINJHA	1,200,000,000	851,177,421	70.93%
2	PUSINDOWAS	0	0	0
3	PUSUKLAIWAS	0	0	0
	TOTAL	1,200,000,000	851,177,421	70.93%

Category 02; Institutional Development and Strengthening means all activities related to institutional development activities at STAR Project as Cross Sector activities. Stated in Project Administration Manual the project will assist BPKP in piloting an evaluation system for cross-sector programs based on government regulation (PP) 60/2008, which redefined BPKP's role as the President of Indonesia's auditors or the government internal auditors. As such, BPKP is mandated to conduct internal supervision or evaluation of state financial accountability over certain activities, including the government's cross-sector. Output target of the implementation cross sector in 2015 is a package of internal control implementation on cross sector program that is piloting an evaluation of the activities of sectoral programs and the provision of the Public Drug Utilization. The activities was coordinated by BPKP head office, BPKP representative and Inspectorate. Up to December 2015, piloting cross-sector activities already on the stage of evaluation of the results of field inspections carried out in 15 provinces, the implementation was carried out by the BPKP Representative and coordinate with Inspectorate. The activities within FY 2015 were various meetings and official travel that associated with piloting and data collection.

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3). Equipment, Vehicles, and Furniture- Category 03 : **Rp. 19,477,920,933**

The amount above represents total cumulative expenditure from budget allocation (DIPA) 2013 to 2015 which were funded by ADB loan for financing the procurement of equipment, vehicles and furniture of STAR Project - category 03 up to December 31, 2015.

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

Description	in Rp.		
	Up to January 1, 2015	Fiscal Year 2015	Up to December 31, 2015
Loan ADB 2927-IND			
-Special Account	2,919,180,933	16,558,740,000	19,477,920,933
-Direct Payment	0	0	0
Government of Indonesia	0	0	0
TOTAL	2,919,180,933	16,558,740,000	19,477,920,933

Total disbursement of category 03 in fiscal year 2015 amounted to Rp.16,558,740,000 or 87.18% of the budget allocation. The details of allocation and actual expenditures of category 03 is presented in the following table:

NO	PIU	in Rp.		
		ALLOCATION	DISBURSEMENT	ACHIEVEMENT
1	PUSBIN JEA	1,316,268,000	181,000,000	13.75%
2	PUSINTOWAS	13,438,000,000	12,569,180,000	93.53%
3	PUSDIKATWAS	4,240,630,000	3,808,560,000	89.82%
	TOTAL	18,994,898,000	16,558,740,000	87.18%

In fiscal year 2015, there were two packages procurement of PIU Pusbin; procurement of vehicle and computer however only four wheel vehicle can be procured with total amount of Rp181,000,000. While the procurement of computer can not be realized in 2015, since the winner of the bidding process fail to sign the contract during guarantee periode, therefore the procurement process of the

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computer will be repeated in fiscal year 2016. PIU Pusinfowas manage to procure SIMA Infrastructure stage 1 and stage 2. Contract of SIMA infrastructure stage 1 awarded to PT Telekomunikasi Indonesia, Tbk. in accordance with the contract number PERJ-039/PPK-IP2/VII/2015 - K.TEL.6120/HK.810/DGS-GAS/ 2015 dated 30 July 2015 with the total contract value is Rp.1,649,180,000,-. While SIMA Infrastructure stage 2 awarded to PT Telekomunikasi Indonesia, Tbk. in accordance with the contract number PERJ-043/PPK-IP2/VIII/2015 - K.TEL.6733/HK.810 /DGS-GAS/2015 with total contract value is Rp.7,920,000,000.

PIU Pusediklatwas in fiscal year 2015, has manage to procured e-learning infrastructure stage 2 dan stage 3. Total contract value of E-learning stage 2 is Rp.1,188,000,000 which awarded to PT. Datasystem Komputindo; in accordance with contract number PRJ-537/PPK/IV/2015 dated 13 April 2015. While procurement of e-learning infrastructure stage 3 awarded PT. Datasystem Solusindo in accordance with the contract number PERJ-1649/PPK/XI/2015 dated 13 April 2015 the total contract value is Rp.2,597,000,000

4). Teaching and Learning Materials - Category 04 : Rp. 2,640,411,808

The amount above represents total cumulative expenditure from budget allocation (DIPA) 2013 to 2015 which were funded by ADB loan for financing the teaching and learning materials of STAR Project - category 04 up to December 31, 2015.

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

Description	in Rp.		
	Up to January 1, 2015	Fiscal Year 2015	Up to December 31, 2015
Loan ADB 2927-INO			
Special Account	1,636,933,898	1,003,477,910	2,640,411,808
Direct Payment	0	0	0
Government of Indonesia	0	0	0
TOTAL	1,636,933,898	1,003,477,910	2,640,411,808

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Total disbursement of category 04 in fiscal year 2015 amounted to Rp.1,003,477,910 or 31.55% of the budget allocation. The details of allocation and actual expenditures of category 04 is presented in the following table:

in Rp.				
NO	PIU	ALLOCATION	DISBURSEMENT	ACHIEVEMENT
1	PUSBIN JEA	560,500,000	0	0.00%
2	PUSINTOWAS	0	0	0.00%
3	PUSDIKLATWAS	2,619,806,000	1,003,477,910	38.30%
	TOTAL	3,180,306,000	1,003,477,910	31.55%

Category 04: Teaching and Learning Materials is any cost component related with the production of teaching and learning material, including preparation stages for material production such as coordination meeting for that purpose, printing, copying including distribution costs for all modules and materials. Both program of STAR degree and non degree program can be financed the activities related with the allocation of category 04 for their activities. In fiscal year 2015, under category 06 PUSDIKLATWAS finance some activities related with preparation of teaching and learning material for JICA certification such as meeting and travel expenses. While PIU Pusbin has no disbursement of this category due to time constraint reason.

5). Consulting Services – Category 05 :

Rp.0,195,953,837 *pa*

The amount above represents total cumulative expenditure from budget allocation (DIPA) 2013 to 2015 funded by ADB loan 2927-INO for category 05 activities ; consulting services up to December 31,2015. The details of cumulative expenditure of category 05 are presented in following table :

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Description	in Rp.		
	Up to January 1, 2015	Fiscal Year 2015	Up to December 31, 2015
Loan ADB 2927-INO			
-Special Account	4,017,762,878	4,178,190,959	8,195,953,837
-Direct Payment Government of Indonesia	0	0	0
TOTAL	4,017,762,878	4,178,190,959	8,195,953,837

Total disbursement of category 05 in fiscal year 2015 amounted to Rp.4,178,190,959 or 46.59% of the budget allocation. The details of allocation and actual expenditures of category 05 is presented in the following table:

No	PIU	in Rp.		
		Budget Allocation	Loan Disbursement	% Achievement
1	PUSBIN JFA	4,142,250,000	3,433,470,959	82.89%
2	PUSINROWAS	1,500,000,000	0	0.00%
3	PUSDIKLATWAS	3,325,374,000	744,720,000	99.74%
	TOTAL	8,967,624,000	4,178,190,959	46.59%

As stated in the Loan Agreement 2927-INO the Project will be supported by consultants. The PMU require an estimated of 984 person-months of national consulting services at national level for; Management, Higher Education, Financial management, procurement and project monitoring. As well as PIU Pusnifowas will be supported by Consultant of SIMA development and PIU Pusediklatwas will be supported by Consultant of e-learning development. After long procurement process, PIU Pusbin manage to procure Project management consultant and awarded the contract to PT. Inacon Iuhur Partwi in accordance with contract number PRJ-25/STAR/2015 dated 25 February 2015 with total contract value of Rp 12,605,996,951 (100% excluding taxes). The management consultants recruited through national firms and the consultant team will be fielded in the PMU to support the implementation of STAR Project in management, coordination,

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reporting, monitoring and evaluation. While PIU Pusinfowas and Pusedikatwas, they require consultants for development of SIMA and e-learning. In fiscal year 2015 PIU Pusbin allocate 3 packages of multiyear contract consulting services, they are: Higher Education Expert, Financial Management Expert and Project Management Consultant. All of the consultants has carried out their activities during 2015, while the individual contract of Higher Education Expert has ended in 2015 and the other two will carry out the work up to STAR project completed in 2018.

Up to December 31, 2015, the selection process for consulting service of SIMA 4.0 development is still ongoing. PIU Pusinfowas has allocated some budget in the DIPA 2015 for total amount of Rp.1500,000,000 which can not be implemented in 2015 since the selection process takes a much longer than expected therefore these activities will be extended to fiscal year 2016. While PIU Pusedikat manage to get approval ADB for procurement of Internet Bandwidth and consultant for E-Learning development. The contract of consultant for e-learning development awarded to PT. Sentra Studia Indonesia in accordance with contract number PER/1650/PPK/XI/2015 dated 30 July 2015 with total contract value of Rp. 3,723,600,000.

6). Training and Fellowships -Category 06 :

Rp. 224,853,575,408 P2

The amount above represents total cumulative expenditure from budget allocation (DIPA) 2013 to 2015 which were funded by ADB loan 2927- INO for category 06 activities : training and fellowships activities up to December 31,2015. The details of cumulative expenditure of category 06 is presented in following table:

Description	in Rp.		
	Up to January 1, 2015	Fiscal Year 2015	Up to December 31, 2015
From ADB 2927-INO			
-Special Account	89,299,832,958	135,554,042,450	224,853,575,408
-Direct Payment	0	0	0
Government of Indonesia	0	0	0
TOTAL	89,299,832,958	135,554,042,450	224,853,575,408

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Up to December 2015, there were some loan refund on the implementation of category 06 activities at PIU Pusbin and Pusdiklatwas as shown in the following table:

in Rp.

No.	Institution	Loan Disbursement 2015		
		Total SPAD Amount	Refund	Net Amount
1	PUSBIN JEA	118,951,888,627	1,016,463,315	117,935,425,312
2	SENA	0	0	0
3	PUSDIKLATWAS	17,925,914,596	307,297,452	17,618,617,138
	TOTAL	136,877,803,217	1,323,760,767	135,554,042,450

After deducted by loan refund of category 06, the total disbursement for fiscal year 2015 amounted to Rp.135,554,042,450 or 85.02% of the budget allocation. The Detail of allocation and actual expenditures of category 02 is presented in the following table

in Rp.

NO	PIU	ALLOCATION	DISBURSEMENT	ACHIEVEMENT
1	PUSBIN JEA	133,289,205,000	117,935,425,312	88.28%
2	PUSINPOWAS	836,542,000	0	0.00%
3	PUSDIKLATWAS	24,900,746,000	17,618,617,138	70.75%
	TOTAL	159,026,493,000	135,554,042,450	85.02%

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

STAR degree program is seeking to increase the capacity of those employees through a Scholarship for: S1/D4 (Bachelor Degree) Program and and S2 (Master

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Degree) Program. The goal of STAR scholarship program is to strengthen the accountability of public finance management (in public sector institutions) through the capacity building of public finance officers and internal auditors, in budgeting, financial reporting, internal audit and asset management.

The scholarship 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 31, 2015, the total number of participant of the STAR's degree program is as many as 3,167 persons or 121% of cumulative target as many as 2,625 persons. The participant's number of bachelor degree program (S1 Program) is around 745 persons, while the master degree program (S2 Program) as many as 2,422 persons. The details of number of participants is presented in the following table:

Degree Program	Target	Implementation			
	(person)	FY 2012	FY 2014	FY 2015	TOTAL
Master's Degree (S2) Program	1925	334	942	1,146	2,422
Undergraduate's (S1) Degree Program	700	-	323	422	745
TOTAL	2,625	334	1,265	1,568	3,167

Meanwhile, in gender aspect, 44% of total participants who have involved in the S1 and S2 programs of STAR is female. Meanwhile, the target of project that should be achieved is 30% of total participants is female. Based on the job types, majority of

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participants of the S1 and S2 program are the public finance officer in ministries and local government agencies (i.e around 66% of total participants). From the distribution aspect of participants number by universities; there are 28 universities who have provided of STAR's master-degree program in Indonesia in FY 2015. The university who have most number of participants that have involved in the STAR degree program are Gadjah Mada University with the number of participants are around 188 persons, University of Mataram as many as 174 person, and third is University of Bengkulu as many as 169 persons. University of Jenderal Soedirman have most number of participants of bachelor (S1) degree program compared to other universities who have provided the STAR degree program. There are 7 universities as provider of the STAR's bachelor degree program: Sekolah Tinggi Akuntansi Negara (STAN), Universitas Andalas Padang, Universitas Hasanuddin Makassar, Universitas Airlangga Surabaya, Universitas Lampung, Universitas Sebelas Maret Surakarta and Universitas Jenderal Sudirman - Purwokerto.

In 2015, the graduation number of the scholarship program of public accounting and state finance audit was 295 participants who are involved in the post-graduate program or 85% of 349 participants at Batch 1-2013. The details are shown in the following table:

No.	Universities	Completed Contract	Participants	Graduated	Percentage
1	Universitas Udayana	24-Sep-15	21	21	100%
2	Universitas Gadjah Mada	25-Sep-15	35	35	100%
3	Universitas Airlangga	13 August 2015	11	10	91%
4	Universitas Andalas	08-Sep-15	28	20	70%
5	Universitas Diponegoro	31 August 2015	34	29	85%
6	Universitas Hasanuddin	15 August 2015	49	37	76%
7	Universitas Brawijaya	25 August 2015	72	20	28%
8	Universitas Mataram	31 December 2015	35	34	97%
9	Universitas Sebelas Maret	31 July 2015	25	25	100%
10	Universitas Syah Kuala	22-Sep-15	44	20	45%
11	Universitas Sumatera Utara	02-Sep-15	18	12	67%
12	Universitas Indonesia (MAKSI)	31 August 2015	15	15	100%
TOTAL			349	295	85%

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In fiscal year 2015, total disbursement of STAR scholarship amounted to Rp. 113,660,602,414 consists of Rp. 84,104,377,000 payments for Master(S2) program and Rp.27,514,150,414 for undergraduates (S1) scholarship program. The payment details for STAR scholarship participants in 2015 is presented in the following table:

In Rp.

No	University	Contract Number	No. of Student	Contract Amount	Paid in FY 2015
Master's Degree Program					
1	UPB	PR-274/STAR/2014	20	1,815,500,000	618,000,000
2	UPB	PR-077/STAR/2015	34	3,827,025,000	1,226,071,000
3	Universitas Udayana	PR-013/STAR/2013	23	2,128,855,000	491,392,500
4	Universitas Widyadarmas	PR-121/ADD/STAR/2014	11	1,045,155,000	538,495,000
		PR-007/STAR/2014			
5	Universitas Dikarya	PR-139/STAR/2014	8	763,240,000	377,560,000
		PR-047/STAR/2015			
6	Universitas Udayana	PR-047/STAR/2015	20	1,423,100,000	961,700,000
7	Universitas Udayana	PR-060/STAR/2015	17	1,625,600,000	101,855,000
8	Universitas Gadjah Mada	PR-008/STAR/2013	35	1,491,750,000	774,500,000
		PR-231/ADD/STAR/2014			
9	Universitas Gadjah Mada	PR-006/STAR/2014	9	994,500,000	481,000,000
10	Universitas Gadjah Mada	PR-125/STAR/2014	52	5,419,000,000	2,078,000,000
11	Universitas Gadjah Mada	PR-010/STAR/2015	36	3,278,000,000	2,597,490,000
12	Universitas Gadjah Mada	PR-067/STAR/2015	56	4,673,600,000	2,978,200,000
13	Universitas Indonesia-Makassar	PR-003/STAR/2013	25	1,647,000,000	558,000,000
14	Universitas Indonesia-PPA	PR-004/STAR/2015	19	2,042,550,000	994,850,000
15	Universitas Indonesia-Makassar	PR-112/STAR/2014	37	4,099,100,000	2,588,500,000
16	Universitas Indonesia-Makassar	PR-003/STAR/2015	20	2,404,000,000	1,456,000,000
17	Universitas Indonesia-Makassar	PR-050/STAR/2015	39	4,293,825,000	1,824,800,000
18	Universitas Airlangga	PR-012/STAR/2013	33	1,245,930,000	273,350,000
19	Universitas Airlangga	PR-119/STAR/2014	18	1,965,720,000	926,700,000
20	Universitas Airlangga	PR-126/STAR/2014	10	1,069,400,000	497,000,000
21	Universitas Airlangga	PR-009/STAR/2015	9	860,240,000	457,120,000
22	Universitas Airlangga	PR-054/STAR/2015	29	2,999,120,000	952,920,000
23	Universitas Andalas	PR-006/STAR/2013	30	5,418,300,000	801,200,000
		PR-122/ADD/STAR/2014			
24	Universitas Andalas	PR-009/STAR/2014	21	1,991,600,000	1,077,700,000
		PR-078/ADD/STAR/2015			
25	Universitas Andalas	PR-136/STAR/2014	25	2,548,500,000	1,326,500,000
26	Universitas Andalas	PR-090/STAR/2015	29	2,910,300,000	1,300,000,000
27	Universitas Andalas	PR-045/STAR/2015	25	2,576,500,000	616,000,000
28	Universitas Diponegoro	PR-015/STAR/2013	34	2,965,000,000	557,322,500
		PR-150/ADD/STAR/2014			
29	Universitas Diponegoro	PR-010/STAR/2014	19	926,050,000	411,100,000
		PR-ADD-026/STAR/2015			
30	Universitas Diponegoro	PR-135/STAR/2014	23	3,022,150,000	973,300,000
31	Universitas Diponegoro	PR-020/STAR/2015	6	691,800,000	369,880,000
32	Universitas Diponegoro	PR-069/STAR/2015	44	4,189,500,000	1,287,510,000
33	Universitas Jember	PR-032/STAR/2015	9	772,330,000	368,865,000
34	Universitas Jember	PR-040/STAR/2015	13	1,060,310,000	264,302,500

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No	University	Contract Number	No. of student	Contract Amount	Paid in FY 2015
11	Universitas Gadjah Mada	PK-019/STAR/2015	36	4.278.600.000	2.797.400.000
12	Universitas Gadjah Mada	PK-062/STAR/2015	56	6.003.600.000	2.379.200.000
13	Universitas Informatika Malaysia	PK-003/STAR/2014	15	1.647.000.000	500.000.000
14	Universitas Indonesia PPA	PK-004/STAR/2014	15	2.049.500.000	994.850.000
15	Universitas Indonesia-Makassar	PK-117/STAR/2014	37	4.099.100.000	2.590.050.000
16	Universitas Indonesia-Makassar	PK-005/STAR/2015	35	2.704.000.000	1.458.000.000
17	Universitas Indonesia-Makassar	PK-056/STAR/2015	30	4.374.000.000	2.443.660.000
18	Universitas Airlangga	PK-012/STAR/2015	11	1.748.000.000	273.150.000
19	Universitas Airlangga	PK-130/STAR/2014	18	1.765.700.000	900.200.000
20	Universitas Airlangga	PK-126/STAR/2014	70	1.168.400.000	477.000.000
21	Universitas Airlangga	PK-009/STAR/2015	8	960.320.000	455.120.000
22	Universitas Airlangga	PK-054/STAR/2015	38	2.799.120.000	312.020.000
23	Universitas Andalas	PK-006/STAR/2013	30	3.444.300.000	831.200.000
24	Universitas Andalas	PK-122/STAR/STAR/2014	21	1.991.000.000	1.017.700.000
25	Universitas Andalas	PK-009/STAR/2014	25	2.530.500.000	1.326.500.000
26	Universitas Andalas	PK-008/STAR/2015	29	2.910.500.000	1.590.000.000
27	Universitas Andalas	PK-046/STAR/2015	29	2.576.500.000	616.000.000
28	Universitas Diponegoro	PK-015/STAR/2013	34	1.965.800.000	467.322.500
29	Universitas Diponegoro	PK-150/ADP/STAR/2014	10	474.000.000	438.300.000
30	Universitas Diponegoro	PK-018/STAR/2014	10	474.000.000	438.300.000
31	Universitas Diponegoro	PK-002/STAR/2015	23	2.022.155.000	273.000.000
32	Universitas Diponegoro	PK-136/STAR/2014	8	601.600.000	309.880.000
33	Universitas Diponegoro	PK-020/STAR/2015	44	1.100.500.000	1.387.540.000
34	Universitas Diponegoro	PK-003/STAR/2015	9	772.000.000	359.000.000
35	Universitas Jember	PK-060/STAR/2015	13	1.000.010.000	261.302.500
36	Universitas Jember	PK-014/STAR/2014	40	4.015.000.000	982.175.000
37	Universitas Jember	PK-100/ADP/STAR/2014	35	3.574.000.000	1.020.500.000
38	Universitas Jember	PK-001/STAR/2015	27	2.024.700.000	632.200.000
39	Universitas Jember	PK-104/STAR/2014	45	3.764.750.000	1.452.500.000
40	Universitas Jember	PK-003/STAR/2015	29	4.009.200.000	2.419.340.000
41	Universitas Jember	PK-201/ADP/STAR/2016	29	4.009.200.000	2.419.340.000
42	Universitas Jember	PK-007/STAR/2015	29	4.009.200.000	2.419.340.000
43	Universitas Jember	PK-002/STAR/2015	29	4.009.200.000	2.419.340.000
44	Universitas Jember	PK-001/STAR/2015	29	4.009.200.000	2.419.340.000
45	Universitas Jember	PK-001/STAR/2015	29	4.009.200.000	2.419.340.000
46	Universitas Jember	PK-001/STAR/2015	29	4.009.200.000	2.419.340.000
47	Universitas Jember	PK-001/STAR/2015	29	4.009.200.000	2.419.340.000
48	Universitas Jember	PK-001/STAR/2015	29	4.009.200.000	2.419.340.000
49	Universitas Jember	PK-001/STAR/2015	29	4.009.200.000	2.419.340.000
50	Universitas Jember	PK-001/STAR/2015	29	4.009.200.000	2.419.340.000
51	Universitas Jember	PK-001/STAR/2015	29	4.009.200.000	2.419.340.000
52	Universitas Jember	PK-001/STAR/2015	29	4.009.200.000	2.419.340.000
53	Universitas Jember	PK-001/STAR/2015	29	4.009.200.000	2.419.340.000
54	Universitas Jember	PK-001/STAR/2015	29	4.009.200.000	2.419.340.000
55	Universitas Jember	PK-001/STAR/2015	29	4.009.200.000	2.419.340.000

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No	University	Contract Number	No. of Student	Contract Amount	Paid in FY 2015
56	Universitas Paksiaranaya	PRC-06/STAR/2015	20	1.360.000.000	584.000.000
57	Universitas Pattimura	PRC-144/STAR/2014	19	1.594.000.000	701.500.000
58	Universitas Pektaran	PRC-029/STAR/2014	48	4.176.000.000	1.824.000.000
59	Universitas Padjadjaran	PRC-082/STAR/2015	27	2.200.000.000	520.000.000
60	Universitas Mahasarana	PRC-089/STAR/2015	35	3.021.000.000	669.225.000
61	Universitas Mataram	PRC-129/STAR/2014	24	2.053.000.000	639.400.000
62	Universitas Mataram	PRC-130/STAR/2014	45	4.004.900.000	2.024.600.000
63	Universitas Mataram	PRC-130/STAR/2014	40	3.480.480.000	920.000.000
64	Universitas Bina	PRC-016/STAR/2015	5	3.710.000.000	235.000.000
65	Universitas Bina	PRC-057/STAR/2015	6	561.500.000	128.500.000
66	Universitas Sebelas Maret	PRC-010/STAR/2014	21	2.000.000.000	648.488.750
67	Universitas Sebelas Maret	PRC-000/STAR/2014	16	1.700.000.000	874.729.000
68	Universitas Sebelas Maret	PRC-133/STAR/2014	12	1.276.800.000	368.400.000
69	Universitas Sebelas Maret	PRC-051/STAR/2015	22	2.541.600.000	608.400.000
70	Universitas Jenderal Sudirman	PRC-125/STAR/2014	10	402.500.000	437.500.000
71	Universitas Jenderal Sudirman	PRC-125/STAR/2014	13	1.230.750.000	622.500.000
72	Universitas Jenderal Sudirman	PRC-071/STAR/2015	23	1.689.500.000	395.000.000
73	Universitas Jenderal Sudirman	PRC-064/STAR/2015	14	5.292.500.000	300.800.000
74	Universitas Sriwijaya	PRC-146/STAR/2014	24	1.995.000.000	1.024.800.000
75	Universitas Sang Kartanegara	PRC-015/STAR/2015	28	2.456.200.000	1.219.200.000
76	Universitas Sang Kartanegara	PRC-052/STAR/2015	23	2.027.450.000	519.800.000
77	Universitas Sebelas Maret	PRC-232/STAR/2014	14	1.317.500.000	311.000.000
78	Universitas Sebelas Maret	PRC-058/STAR/2015	14	1.353.500.000	310.500.000
79	Universitas Sebelas Maret	PRC-011/STAR/2015	44	2.004.000.000	691.500.000
80	Universitas Sebelas Maret	PRC-147/STAR/2014	27	3.000.000.000	1.010.000.000
81	Universitas Sebelas Maret	PRC-230/STAR/2014	22	1.294.000.000	449.750.000
82	Universitas Sebelas Maret	PRC-083/STAR/2015	20	2.316.000.000	645.500.000
83	Universitas Sebelas Maret	PRC-053/STAR/2015	20	3.253.000.000	473.500.000
84	Universitas Sebelas Maret	PRC-131/STAR/2014	22	1.640.000.000	052.300.000
85	Universitas Tadulako	PRC-301/STAR/2015	54	4.182.000.000	1.069.000.000
86	Universitas Tadulako	PRC-320/STAR/2015	51	4.061.900.000	992.000.000
87	Universitas Tambora	PRC-007/STAR/2015	31	2.019.200.000	624.750.000
88	Universitas Samudra Utara	PRC-005/STAR/2015	18	1.847.000.000	338.000.000
89	Universitas Sebelas Maret	PRC-144/STAR/2014	26	4.172.000.000	1.366.000.000
90	Universitas Sebelas Maret	PRC-141/STAR/2014	33	2.255.750.000	1.376.000.000
91	Universitas Samudra Utara	PRC-024/STAR/2015	46	4.112.500.000	3.310.200.000
92	Universitas Ternate	PRC-042/STAR/2015	15	1.928.000.000	560.700.000
Total payment for S2 program					85.140.452.000
Undergraduate's SSI Program					
1	Sekolah Tinggi Muhammadiyah Regional	PRC-155/STAR/2014	73	5.310.000.000	3.214.000.000
2	Sekolah Tinggi Muhammadiyah Regional	PRC-003/STAR/2015	49	5.014.750.000	2.021.000.000
3	Sekolah Tinggi Muhammadiyah Regional	PRC-080/STAR/2015	30	2.217.500.000	473.000.000
4	Universitas Lampung	PRC-027/STAR/2014	11	979.000.000	480.000.000
5	Universitas Lampung	PRC-165/STAR/2015	57	5.185.000.000	1.528.000.000
6	Universitas Andalas	PRC-128/STAR/2014	32	2.888.000.000	1.434.400.000
7	Universitas Andalas	PRC-002/STAR/2015	34	3.096.000.000	1.505.000.000
8	Universitas Andalas	PRC-002/STAR/2015	30	2.775.000.000	760.000.000
9	Universitas Hassanudin	PRC-019/STAR/2015	38	3.566.244.000	1.509.200.216
10	Universitas Hassanudin	PRC-073/STAR/2015	24	2.627.331.792	673.831.400
11	Universitas Hassanudin	PRC-017/STAR/2014	3	240.000.000	100.000.000
12	Universitas Sebelas Maret	PRC-144/STAR/2014	26	4.897.000.000	2.375.150.000
13	Universitas Sebelas Maret	PRC-006/STAR/2015	45	3.086.500.000	1.049.250.000
14	Universitas Sebelas Maret	PRC-050/STAR/2015	57	5.199.100.000	1.345.900.000
15	Universitas Jenderal Sudirman	PRC-132/STAR/2014	70	5.085.600.000	2.542.319.000
16	Universitas Jenderal Sudirman	PRC-032/STAR/2015	60	5.325.000.000	2.692.000.000
17	Universitas Jenderal Sudirman	PRC-005/STAR/2015	25	3.257.285.000	1.206.800.750
Total payment for S1 program					27.544.166.434
Total payment for Scholarship program in FY 2015					112.684.618.434

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Due to the overwhelming interest from APIP and PKN to get a STAR scholarship also upon request from universities, PIU Program Degree has agreed to increase the number of participants of STAR degree program in several universities such as University of Tanjungpura, University of Mataram, University of Padjadjaran, University of Cadjah Mada, University of Indonesia, University of Bengkulu, University of Sumatera Utara, Andalas University, and Tadulako University to conduct registration process for master degree program on the second semester at FY 2015. Meanwhile, University of Jendral Soedirman, University of Sebelas Maret, and Andalas University for bachelor (SI) degree program

b. Non Degree Program

STAR project will finance specialized courses, training, and certifications for an estimated 9,800 government internal auditors and finance officers of public institutions in central and regional governments, across provinces, districts, and cities. Certification will be given to achieve minimum professional standard or to increase level of competency standard. Stated in the PAM, type of certification will include: a) mandatory certification, e.g. JFA certification, b) internal auditing and fraud combat, e.g. Certified Internal Auditor (CIA), Certified Fraud Examiner (CFE), Certified Information Systems Auditor (CISA), Certified Forensic Accounting Professional (CFAP), c) accounting, e.g. Certified Public Accountant (CPA), Professional Finance Accountant (PFA). In fiscal year 2015 training and certification programs are expected to be awarded to 2000 state auditor or financial management staff. A total of 1,880 of them carried out by Pusdiklatwas through in-country training program such as: (a) training and certification JFA; (b) training and certification of non JFA; and (c) training on technical substance. While training for another 120 person conducted by PMU by sending participants to attend (a) overseas training/ benchmarks and (b) training of trainers for participants designed as a facilitator or instructor. Overall, the summary of the number and types of

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training and certification of nondegree programs implemented in 2015 is presented in table below:

No.	Training / Certification Program	Target (person)	Implementation	Achievement %
1	Training and certification of JPA	960	1.110	115.63
2	Training and certification of Non JPA	108	110	101.85
3	Training on technical substance	812	1.553	191.26
4	Overseas Training	80	58	72.50
5	Training of trainer	40	0	0
TOTAL		2.000	2.831	141.55

Up to 31 December 2015 the achievement of output training and certification program is 2,831 or 141.55% of total target as much as 2,000 participants.

PIU of Pusdiklatwas implements non degree programs for training and certification in the country through the certification of the JPA, domestic Non JPA, the technical substance training programs, and the development of e-learning. A summary of the number and type of non degree certification program has been conducted by Pusdiklatwas for the year 2015 as seen in the following table :

No.	Jenis Pelatihan & Sertifikasi	Target		Implementation		% Partisipasi/output
		orang	Alokasi Anggaran Rp.	orang	Pencapaian Dana Rp.	
1	Training and certification of JPA	960	12.776.474.000	1.110	12.126.915.720	115.63
2	Training and certification of Non JPA	108	3.339.208.000	110	3.829.986.636	101.85
3	Training on technical substance	812	7.184.504.800	1.553	5.079.853.317	191.26
TOTAL		1.880	28.300.186.800	2.773	19.036.789.673	157.38

Besides training and certification of non-degree programs, category 06 also allocated for overseas training and training of trainers. In fiscal year 2015, the target of overseas training participants are 80 person with total budget allocation amounted to Rp. 7,295,923,000. After deducted by loan refund for Rp.922.113.315, the total disbursement of overseas training for fiscal year 2015 amounted to Rp.4,369,172,898 or 72.52% of the budget allocation. Overall 58 person have been

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participate on overseas training , the summary of the number and name of overseas training programs implemented in 2015 is presented in table below:

No.	Overseas Training	Country	Participants
1	Strategic Planning and Budgeting	Belgium	15 Person
2	Governance and Organizational Success in Public Sector	Canberra - Australia	15 Person
3	Public Sector Management Ethics and Leadership	Singapore	10 Person
4	Corporate Governance and Integrity for Public Sector	Selangor - Malaysia	18 Person
	TOTAL		58 Person

In fiscal year 2015, for the first time STAR BPKP give reward for the best graduate of STAR scholarship program with international short course. Considering the need to improve the integrity and capacity, STAR BPKP cooperated with the Accounting Research Institute (ARI) conduct international short course with the topic related to Corporate Governance and Integrity of Public Sector for the best graduate from batch 1 of STAR's degree program . The objective of the international short courses for graduates of STAR BPKP scholarship program are : (i) To provide the participants with international courses experience that will enhance their knowledge in public accounting and auditing from an international standard perspective (ii). With international courses experience will improved their understanding on topics that infine with their roles as financial management. By attending this course, the public finance officer and government internal auditor expected to understands how to implement, manage and benefit from a risk based financial management approach. Stressing the importance of public governance, the course's material provides a comprehensive overview of financial management. The participants learned how to define key objectives and identify risks to strategy also gain a valuable understanding of entity-wide controls and their relevance in the financial management plan. The course provides essential knowledge and skill-building opportunities for public financial officer and government internal auditors. There was no implementation of Training of Trainers(TOT) for fiscal year 2015, due to the trouble for finding a provider that matches with the theme, the new

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adult learning methodology and the absence of an agreement concerning the criteria ToT participants. Therefore no disbursement of the budget allocated for TOT amounted to Rp800.000.000,00 with a target output of 40 people was not achieved.

7). Project Management - Category 07 :

Rp. 5,057,294,402 *96*

The amount above represents total cumulative expenditure from budget allocation (DIPA) 2013 to 2015 which were funded by ADB loan 2927-INO for financing the project management activities (category 7) up to December 31, 2015.

The details of cumulative expenditure of category 07 is presented in following table:

in Rp.

Description	Up to January 1, 2015	Fiscal Year 2015	Up to December 31, 2015
Loan ADB 2927-INO			
-Special Account	3,440,884,515	1,616,409,887	5,057,294,402
-Direct Payment	0	0	0
Government of Indonesia	0	0	0
TOTAL	3,440,884,515	1,616,409,887	5,057,294,402

Loan refund on the implementation of category 07 activities at PIU Pusbin up to 31 December 2015, as shown in the following table:

in Rp.

No.	PIU	Loan Expenditure 2015		
		Total SP2D arbritrial	Refund	Net Amount
1	PUSBIN JFA	1,847,758,905	231,349,018	1,616,409,887
2	PISINPOWAS	0	0	0
3	PUSDIKLATWAS	0	0	0
	TOTAL	1,847,758,905	231,349,018	1,616,409,887


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After deducted by loan refund of category 07, the total disbursement for fiscal year 2015 amounted to Rp. 1,616,409,887 or 44.82% of the budget allocation. The detail of allocation and actual expenditures of category 07 is presented in the following table:

in Rp.				
NO	PIU	ALLOCATION	DISBURSEMENT	ACHIEVEMENT
1	PUSBIN JFA	3,606,285,000	1,616,409,887	44.82%
2	PUSINPOWAS	0	0	0
3	PUSDKLATWAS	0	0	0
	TOTAL	3,606,285,000	1,616,409,887	44.82%

Category 07: Project management and administration is loan budget allocation used to finance the implementation of project management support activities such as Selection of Master Degree Participants (interview), contract management, Project Review Mission Assistances, office supplies, annual workshop and brosur, etc. As fiscal year 2013 to 2014, in fiscal year 2015 only PIU Pusbin JFA has budget allocation of Project management and administration while an other PIU's have no budget allocation for project management and administration. Different from other categories, disbursement budget category 7 by PIU Pusbin JFA almost entirely using self-manage mechanism, it is requires precision, discipline and control from project management for the implementation of activities so that the implementation in accordance with the annual work plan and budget plan has been approved ADB.

8). Other Expenditures :

Rp. 5,832,784,626 

The amount above represent total cumulative expenditure from budget allocation in the DIPA 2013 to 2015 funded by *Rupiah Murni*/Government of Indonesia (GOI) up to December 31, 2015 for financing all project operational cost other than those funded by loan.

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The details of cumulative expenditure of *Rupiah Murni*/Government of Indonesia is presented in following table :

in Rp.

Description	Up to January 1, 2015	Fiscal Year 2015	Up to December 31, 2015
Loan ADB 2927-INO			
-Special Account	0	0	
-Direct Payment	0	0	0
Government of Indonesia	2,890,608,510	2942,176,116	5,832,784,626
TOTAL	2,890,608,510	2,942,176,116	5,832,784,626

Loan refund of *Rupiah Murni* / GOI allocation up to 31 December 2015, as shown in the following table:

in Rp.

No.	Institution	Loan Expenditure 2015		
		Total SP2D amount	Refund	Net Amount
1	PUSBIN JFA	2,975,516,628	33,340,507	2,942,176,116
2	PUSINPROWAS	0	0	0
3	PUSDIKLATWAS	0	0	0
	TOTAL	2,975,516,628	33,340,507	2,942,176,116

Total disbursement of *Rupiah Murni*/Government of Indonesia (GOI) in fiscal year 2015 amounted to Rp. 2,942,176,116 or 89.16 % of the GOI allocation. The detail of allocation and actual expenditures of *Rupiah Murni*/Government of Indonesia (GOI) is presented in the following table:

in Rp.

No.	Institution	Budget Allocation	GOI Disbursement	% Achievement
1	PUSBIN JFA	3,300,000,000	2,942,176,116	89.16%
2	PUSINPROWAS	0	0	0
3	PUSDIKLATWAS	0	0	0
	TOTAL	3,300,000,000	2,942,176,116	89.16%

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

C. Explanation of Loan Imprest Account No. 601.31141198

The beginning balance of STAR Project's Imprest Account No. 601.31141198 in fiscal year 2015 was USD 2,454,792.00. The Imprest Account activities in FY 2015 are as follows:

- 1). In fiscal year 2015, total withdrawal application (WA) have been proceed for replenishment to ADE amounted to USD 11,964,407.78 and total amount replenished by ADB is USD 11,553,262.83. The details of Replenishment During Fiscal Year 2015 is presented in the following table:

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in USD

No.	Withdrawal Application: STAR Project for Replenishment			Replenished by ADP		
	WA No.	Date	Amount	WA No.	Date	Amount paid to SA
1				WA No.20 DFB (SOE)	15-01-2015	427,119.07
2				WA No.21 DFB (SOE)	19-01-2015	594,004.02
3	WA No.22 DFB (SOE)	25-01-2015	462,903.06	WA No.22 DFB (SOE)	04-02-2015	562,303.66
4	WA No.23 DFB (SS)	28-01-2015	303,226.02	WA No.23 DFB (SS)	10-02-2015	362,226.02
5	WA No.24 DFB (SI)	05-02-2015	269,625.79	WA No.24 DFB (SI)	19-02-2015	269,625.79
6	WA No.25 DFB (SOE)	04-02-2015	403,443.69	WA No.25 DFB (SOE)	24-04-2015	480,443.69
7	WA No.25 DFB (SS)	04-02-2015	105,166.69	WA No.25 DFB (SS)	24-04-2015	105,166.69
8	WA No.27 DFB (SOE)	00-04-2015	704,378.18	WA No.27 DFB (SOE)	06-04-2015	858,378.18
9	WA No.28 DFB (SS)	15-04-2015	126,434.21	WA No.28 DFB (SS)	02-04-2015	130,434.21
10	WA No.28 DFB (SOE)	22-04-2015	285,432.70	WA No.28 DFB (SOE)	13-05-2015	305,432.70
11	WA No.30 DFB (SOE)	22-05-2015	480,922.23	WA No.30 DFB (SOE)	22-05-2015	480,922.23
12	WA No.31 DFB (SOE)	01-06-2015	306,244.48	WA No.31 DFB (SOE)	01-06-2015	306,244.48
13	WA No.32 DFB (SOE)	18-06-2015	435,239.65	WA No.32 DFB (SOE)	10-06-2015	435,239.65
14	WA No.34 DFB (SS)	15-06-2015	102,022.24	WA No.34 DFB (SS)	10-06-2015	102,022.24
15	WA No.34 DFB (SOE)	17-06-2015	389,612.50	WA No.34 DFB (SOE)	02-07-2015	389,612.50
16	WA No.35 DFB (SOE)	01-07-2015	139,442.74	WA No.35 DFB (SOE)	11-07-2015	139,442.74
17	WA No.36 DFB (SOE)	13-07-2015	382,092.13	WA No.36 DFB (SOE)	06-08-2015	382,092.13
18	WA No.37 DFB (SS)	13-07-2015	204,450.39	WA No.37 DFB (SS)	11-08-2015	204,450.39
19	WA No.38 DFB (SS)	03-08-2015	207,196.43	WA No.38 DFB (SS)	02-08-2015	207,196.43
20	WA No.39 DFB (SOE)	12-08-2015	261,354.74	WA No.39 DFB (SOE)	15-09-2015	341,354.74
21	WA No.40 DFB (SOE)	26-08-2015	331,414.24	WA No.40 DFB (SOE)	16-09-2015	311,414.24
22	WA No.41 DFB (SS)	06-09-2015	122,703.80	WA No.41 DFB (SS)	16-09-2015	122,703.80
23	WA No.42 DFB (SOE)	05-09-2015	303,016.34	WA No.42 DFB (SOE)	04-10-2015	304,016.34
24	WA No.43 DFB (SOE)	09-10-2015	434,904.26	WA No.43 DFB (SOE)	26-10-2015	434,904.26
25	WA No.44 DFB (SOE)	15-10-2015	132,754.24	WA No.44 DFB (SOE)	26-10-2015	132,754.24
26	WA No.45 DFB (SOE)	19-10-2015	570,122.73	WA No.45 DFB (SOE)	05-11-2015	570,122.73
27	WA No.46 DFB (SS)	21-10-2015	121,831.53	WA No.46 DFB (SS)	05-11-2015	121,831.53
28	WA No.47 DFB (SOE)	20-10-2015	225,020.00	WA No.47 DFB (SOE)	16-11-2015	227,020.00
29	WA No.48 DFB (SS)	20-10-2015	305,150.36	WA No.48 DFB (SS)	16-11-2015	305,150.36
30	WA No.49 DFB (SOE)	03-11-2015	207,196.39	WA No.49 DFB (SOE)	04-11-2015	207,196.39
31	WA No.50 DFB (SS)	04-11-2015	420,368.54	WA No.50 DFB (SS)	24-11-2015	420,368.54
32	WA No.51 DFB (SS)	03-11-2015	334,244.90	WA No.51 DFB (SS)	03-12-2015	334,244.90
33	WA No.52 DFB (SS)	27-11-2015	119,303.26	WA No.52 DFB (SS)	04-12-2015	119,303.26
34	WA No.53 DFB (SOE)	23-11-2015	119,626.06	WA No.53 DFB (SOE)	04-12-2015	119,626.06
35	WA No.54 DFB (SOE)	26-11-2015	1,000,000.00	WA No.54 DFB (SOE)	16-12-2015	1,000,000.00
36	WA No.55 DFB (SOE)	14-12-2015	765,127.67	WA No.55 DFB (SOE)	24-12-2015	765,127.67
37	WA No.56 DFB (SOE)	28-12-2015	210,328.95			
38	WA No.57 DFB (SS)	23-12-2015	416,124.08			
39	WA No.59 DFB (SOE)	30-12-2015	747,105.21			
Total WA No's being provided for replenishment in 2015			11,064,407.78	Total amount replenished by ADP		11,065,261.83

2). The total refund to Imprest Account No. 601.31141198 in FY 2015 amounted to USD 203,153.62. The details of loan refund is presented in the following table:

in USD					
No	Bl Statement			Debit Amount (USD)	Remarks
	Date	Item No.	FY Page		
1	15-07-2015	10	17 3	203,153.62	Correction on double debit
TOTAL				203,153.62	

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NOTES TO THE FINANCIAL STATEMENT 2015

- 3). Total Loan amount withdrawn from STAR Imprest account in fiscal year 2015, amounted to USD 11,734,125.67 the details is presented in following table :

in USD

No	Months	Fiscal Year	Amount	Bl statement ending balance of month
	Ending balance December	2014		10,212.90
1.	January	2015	96,009.14	685,417.65
2.	February	2015	8,907.43	1,641,531.98
3.	March	2015	592,634.45	1,318,681.24
4.	April	2015	1,015,385.21	1,342,647.83
5.	May	2015	756,375.58	1,222,847.79
6.	June	2015	926,538.57	942,611.60
7.	July	2015	675,484.85	999,036.61
8.	August	2015	819,576.19	901,220.57
9.	September	2015	698,817.73	1,202,881.19
10.	October	2015	1,524,773.29	610,603.04
11.	November	2015	1,702,699.39	181,814.22
12.	December	2015	2,916,923.99	32,501.68
Total Expenditures in FY 2015			11,734,125.67	

- 4). Total amounts previously claimed for replenishment but not yet credited at year end (December 31, 2015) amounted to USD 1,382,358.84. The details is presented in the following table:

in USD

No.	Withdrawal Application of STAR Project		
	WA No.	Date	Amount
1.	WA No.56 DJPB (Statement of Expenditures)	18-12-2015	218,328.51
2.	WA No.57 DJPB (Summary Sheet)	21-12-2015	416,924.08
3.	WA No.58 DJPB (Statement of Expenditures)	30-12-2015	747,106.21
	TOTAL		1,382,358.84

- 5). Up to 31 December 2015, total expenditures have been withdrawn from the Imprest Account but not submitted to ADB for replenishment amounted to USD 2,052,280.51. The details is presented in following table:

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No	SI Statement			Debit		Credit		Description	Balance
	Item	Date	Page	USD	USD	USD	USD		
1	2	04-13-2015	17-1	58941.47	781242.201468945	20-10-2015	Belarus IV	603002.433	WA 47
2	10	30-11-2015	17-2	28777.77	251558821081277	27-11-2015	Belarus IV	27072.685	WA 41
3	16	20-11-2015	17-1	7453.52	15123370454765	27-11-2015	Belarus IV	25,629,005	WA 44
4	3	07-11-2015	17-1	4822.24	15123370454765	27-11-2015	Belarus IV	25,176,000	WA 40
5	4	07-11-2015	17-1	34,684.47	15123370454765	27-11-2015	Belarus IV	27,933,268	WA 40
6	6	07-11-2015	17-1	14,688.24	15123370454765	27-11-2015	Belarus IV	75,560,000	WA 40
7	12	07-11-2015	17-2	15,774.74	15123370454765	01-12-2015	Belarus IV	21,484,100	WA 40
8	16	07-11-2015	17-3	78,004.66	15123370454765	01-12-2015	Belarus IV	1,092,960,000	WA 40
9	19	07-11-2015	17-3	428.38	181843301457074	01-12-2015	Belarus IV	2,454,700	WA 40
10	17	07-11-2015	17-4	20,774.07	15123370454765	01-12-2015	Belarus IV	140,430,000	WA 51
11	21	07-11-2015	17-1	7,452.78	15123370454765	08-12-2015	Belarus IV	109,898,900	WA 51
12	7	14-12-2015	17-7	15,798.20	15123370454765	08-12-2015	Belarus IV	217,000,000	WA 60
13	2	14-12-2015	17-1	1,200.96	15123370454765	24-11-2015	Belarus IV	16,945,874	WA 60
14	5	15-12-2015	17-3	4,364.47	15123370454765	08-12-2015	Belarus IV	25,142,000	WA 60
15	6	15-12-2015	17-4	4,370.42	15123370454765	08-12-2015	Belarus IV	22,980,000	WA 62
16	8	18-12-2015	17-2	14,818.69	15123370454765	07-12-2015	Belarus IV	208,760,000	WA 60
17	9	18-12-2015	17-2	29,044.40	15123370454765	08-12-2015	Belarus IV	231,000,000	WA 60
18	11	08-12-2015	17-3	2,380.92	150231301742274	08-12-2015	Belarus IV	45,331,471	WA 60
19	12	09-12-2015	17-2	2,449.38	15123370454765	09-12-2015	Belarus IV	2,019,500	WA 60
20	13	09-12-2015	17-3	2,449.38	15123370454765	09-12-2015	Belarus IV	30,660,000	WA 60
21	15	15-12-2015	17-3	402.22	15123370454765	10-12-2015	Belarus IV	2,019,500	WA 60
22	3	22-12-2015	17-3	9,274.44	15123370454765	24-12-2015	Belarus IV	181,422,000	WA 60
23	4	22-12-2015	17-4	674.93	150231301742274	18-12-2015	Belarus IV	27,560,000	WA 60
24	5	23-12-2015	17-4	4,204.47	150231301742274	18-12-2015	Belarus IV	44,924,000	WA 60
25	6	23-12-2015	17-4	4,084.17	150231301742274	18-12-2015	Belarus IV	745,225,000	WA 60
26	7	24-12-2015	17-6	91,258.38	15123370454765	18-12-2015	Belarus IV	1,287,546,000	WA 60
27	8	24-12-2015	17-2	117,170.44	15123370454765	07-12-2015	Belarus IV	1,044,844,000	WA 60
28	9	24-12-2015	17-2	26,288.30	15123370454765	20-12-2015	Belarus IV	378,866,000	WA 60
29	10	24-12-2015	17-2	113,286.22	15123370454765	20-12-2015	Belarus IV	1,074,200,000	WA 60
30	11	24-12-2015	17-2	29,260.60	15123370454765	24-12-2015	Belarus IV	1,314,296,000	WA 60
31	12	24-12-2015	17-2	27,207.24	15123370454765	14-12-2015	Belarus IV	1,875,197,000	WA 60
32	13	24-12-2015	17-2	369,960.78	15123370454765	08-12-2015	Belarus IV	1,544,600,000	WA 60
33	14	24-12-2015	17-3	26,143.89	15123370454765	14-12-2015	Belarus IV	507,426,000	WA 60
34	15	24-12-2015	17-3	6,284.47	150231301742274	15-12-2015	Belarus IV	22,560,000	WA 60
35	16	24-12-2015	17-3	717.44	150231301742274	07-12-2015	Belarus IV	704,000,000	WA 60
36	1	24-12-2015	17-4	1,237.42	150231301742274	23-12-2015	Belarus IV	17,150,000	WA 60
37	2	24-12-2015	17-1	140,449.20	150231301742274	11-12-2015	Belarus IV	2,207,000,000	WA 60
38	3	24-12-2015	17-1	29,748.15	15123370454765	22-12-2015	Belarus IV	1,224,000,000	WA 60
39	4	24-12-2015	17-4	48,282.44	15123370454765	22-12-2015	Belarus IV	67,033,448	WA 60
40	5	24-12-2015	17-1	72,004.45	15123370454765	22-12-2015	Belarus IV	99,508,000	WA 60
41	6	24-12-2015	17-1	2,954.14	150231301742274	23-12-2015	Belarus IV	128,100,000	WA 61
42	7	24-12-2015	17-2	2,722.34	150231301742274	23-12-2015	Belarus IV	27,400,000	WA 61
43	8	24-12-2015	17-2	24,617.77	15123370454765	21-12-2015	Belarus IV	255,229,000	WA 60
44	9	24-12-2015	17-2	24,130.37	15123370454765	21-12-2015	Belarus IV	370,900,000	WA 60
45	10	24-12-2015	17-2	17,204.55	15123370454765	21-12-2015	Belarus IV	251,225,000	WA 60
46	11	24-12-2015	17-2	24,141.92	15123370454765	21-12-2015	Belarus IV	401,000,000	WA 60
47	12	24-12-2015	17-2	2,147.46	15123370454765	22-12-2015	Belarus IV	35,014,700	WA 60
48	13	24-12-2015	17-2	28,272.60	15123370454765	21-12-2015	Belarus IV	42,083,000	WA 60
49	14	24-12-2015	17-3	19,029.49	15123370454765	21-12-2015	Belarus IV	271,050,000	WA 60
50	15	24-12-2015	17-3	84,044.03	15123370454765	20-12-2015	Belarus IV	1,104,950,000	WA 61
51	16	24-12-2015	17-3	21,671.00	150231301742274	17-12-2015	Belarus IV	356,500,000	WA 61
52	17	24-12-2015	17-3	24,141.92	15123370454765	22-12-2015	Belarus IV	247,000,000	WA 61
53	18	24-12-2015	17-3	191,972.65	150231301742274	22-12-2015	Belarus IV	180,200,000	WA 61
54	19	24-12-2015	17-3	914.30	150231301742274	22-12-2015	Belarus IV	32,507,000	WA 61
55	20	24-12-2015	17-3	23,276.87	150231301742274	23-12-2015	Belarus IV	24,992,100	WA 61
56	21	24-12-2015	17-4	282.26	15123370454765	23-12-2015	Belarus IV	10,460,000	WA 62
57	22	24-12-2015	17-4	6,583.08	15123370454765	17-12-2015	Belarus IV	21,703,169	WA 61
58	23	24-12-2015	17-1	2,480.87	150231301742274	11-12-2015	Belarus IV	78,428,000	WA 61
59	24	24-12-2015	17-2	272.06	15123370454765	17-12-2015	Belarus IV	8,516,177	WA 61
60	25	24-12-2015	17-5	593.24	150231301742274	23-12-2015	Belarus IV	9,182,000	WA 61
61	26	24-12-2015	17-5	254.40	150231301742274	22-12-2015	Belarus IV	14,154,000	WA 61
62	27	24-12-2015	17-5	2,461.30	150231301742274	22-12-2015	Belarus IV	2,290,000	WA 61
63	28	24-12-2015	17-5	2,461.30	150231301742274	22-12-2015	Belarus IV	28,000,000	WA 61
64	29	24-12-2015	17-5	3,700.00	150231301742274	17-12-2015	Belarus IV	5,223,000	WA 61
65	30	24-12-2015	17-5	432.50	150231301742274	23-12-2015	Belarus IV	6,814,000	WA 61
66	31	24-12-2015	17-5	9,284.07	150231301742274	24-12-2015	Belarus IV	70,200,000	WA 61
Total as at 31-12-2015				2,692,280.51				28,441,525.58	

STATE ACCOUNTABILITY REVITALIZATION PROJECT (STAR)
 ADB LOAN 2927 - JNO
 NOTES TO THE FINANCIAL STATEMENT 2015

6). Up to 31 December 2015, total amount has been re-deposit to the special account amounted to USD 12,351.04 as loan refund in fiscal year 2013. The details is presented in the following table.

No	PTD	No-SP2D	Date of SP2D	SP2D Amount (IDR)	Exchange	Equivalent USD	Loan Refund to Rp.	Equivalent USD	WA No.
1	Humas	399007F	17-11-2013	1,037,877,285	11,268	92,108.42	121,246,355	10,269.23	WA No. 02
2	Rembang	329600F	23-12-2013	143,275,000	12,250	11,653.12	10,222,000	603.02	WA No. 03
3	Bojonegara	055712F	13-12-2013	75,542,300	12,245	6,129.74	3,428,300	279.95	WA No. 04
4	Pasirpeneh	320910F	20-11-2013	198,415,477	11,722	16,819.64	687,807	71.44	WA No. 05
5	Pandiluar	017304D	07-10-2013	107,263,500	11,588	9,279.21	1,540,000	135.20	WA No. 06
							b. 786,507	67.60	
							c. 2,540,168	202.90	
TOTAL				1,572,583,562			148,407,560	12,351.04	

APPENDIXES

APPENDIX 1	:	ANNUAL PLAN AND ACTUAL PROJECT EXPENDITURES
APPENDIX 2	:	ACTUAL CUMULATIVE PROJECT EXPENDITURES
APPENDIX 3	:	SUMMARY USES OF FUNDS BY CATEGORIES
APPENDIX 4	:	LIST OF EXPENDITURES STAR FOR fy 2014
APPENDIX 5	:	LIST OF LOAN AND GOI REFUND
APPENDIX 6	:	FINANCIAL STATEMENT FOR SPESIAL ACCOUNT

APPENDIX 1

ANNUAL PLAN AND ACTUAL PROJECT EXPENDITURES

STATE ACCOUNTABILITY REVITALIZATION PROJECT (STAR) ADB LOAN NO.2927-IND
CONSOLIDATED ANNUAL PLAN AND ACTUAL PROJECT EXPENDITURE AND FINANCING
 For the Year Ended December 31, 2015 (in Indonesian Rupiah)

Ref. No.	Project Component/Category	Notes	Plan for FY 2015 (BMPA)			Actual (Implementation) for FY 2015			Actual % of plan
			Loan ADB Rs	GOI Rp	Total Rp	Loan ADB Rp	GOI Rp	Total Rp	
RECEIPT									
	Government of Indonesia	3.a.2)	0	3,300,000,000	3,300,000,000	0	2,942,176,116	2,942,176,116	89.16
	Imprest Account	3.a.2)	198,107,876,000	0	198,107,876,000	161,056,056,157	0	161,056,056,157	81.30
	Total Receipt		198,107,876,000	3,300,000,000	201,407,876,000	161,056,056,157	2,942,176,116	163,998,232,273	81.43
EXPENDITURE									
	01 Research and Development	3.b.1)	2,729,764,000	0	2,729,764,000	2,294,017,530	0	2,294,017,530	47.40
	02 Institutional Development and Strengthening	3.b.2)	1,200,000,000	0	1,200,000,000	851,177,421	0	851,177,421	70.93
	03 Equipment, Vehicles and Furniture	3.b.3)	18,994,396,000	0	18,994,396,000	15,558,740,000	0	15,558,740,000	87.18
	04 Teaching and Learning Material	3.b.4)	3,180,306,000	0	3,180,306,000	1,003,477,910	0	1,003,477,910	31.55
	05 Consulting Services	3.b.5)	8,967,624,000	0	8,967,624,000	4,78,190,839	0	4,78,190,839	46.53
	06 Training and Fellowship	3.b.6)	159,429,493,000	0	159,429,493,000	135,554,042,450	0	135,554,042,450	85.02
	07 Project Management	3.b.7)	3,606,285,000	0	3,606,285,000	1,616,909,887	0	1,616,909,887	44.82
	Other Expenditures (non-sustained)	3.b.8)	0	3,300,000,000	3,300,000,000	0	2,942,176,116	2,942,176,116	89.16
	Total Expenditures		198,107,876,000	3,300,000,000	201,407,876,000	161,056,056,157	2,942,176,116	163,998,232,273	81.43

STATE ACCOUNTABILITY REVITALIZATION PROJECT (STAR) ADB LOAN NO.2927-INO
ANNUAL PLAN AND ACTUAL PROJECT EXPENDITURE AND FINANCING
 For the Year Ended December 31, 2015 (in Indonesia Rupiah)

INSTITUTION : PUSAT PEMBINAAN JABATAN FUNGSIONAL AUDITOR

Cat. No.	Project Component/Category	Plan for FY 2015 (DIPA)			Actual (Implementation) for FY 2015			Actual % of plan
		Loan ADB Rp	GOI Rp	Total Rp	Loan ADB Rp	GOI Rp	Total Rp	
RECEIPT								
	Government of Indonesia	0	3,300,000,000	3,300,000,000	0	2,942,176,116	2,942,176,116	89.16
	Progress Account	145,133,328,000	0	145,133,328,000	124,384,208,317	0	124,384,208,317	85.70
	Total Receipt	145,133,328,000	3,300,000,000	148,433,328,000	124,384,208,317	2,942,176,116	127,326,384,433	85.78
EXPENDITURE								
01	Research and Development	718,820,000		718,820,000	366,724,728		366,724,728	51.02
02	Institutional Development and Strengthening	1,200,000,000		1,200,000,000	251,177,421		251,177,421	20.93
03	Equipment, Vehicles, and Furniture	1,316,268,500		1,316,268,500	181,000,300		181,000,300	13.75
04	Teaching and Learning Materials	560,500,000		560,500,000	0		0	0.00
05	Consulting Services	4,142,750,000		4,142,750,000	3,433,470,959		3,433,470,959	82.89
06	Training and Fellowships	133,589,205,000		133,589,205,000	117,835,425,312		117,835,425,312	88.28
07	Project Management	3,605,295,500		3,605,295,500	1,615,409,887		1,615,409,887	44.82
	Other Expenditures (non-personal)		3,300,000,000	3,300,000,000		2,942,176,116	2,942,176,116	89.16
	Total Expenditures	145,133,328,000	3,300,000,000	148,433,328,000	124,384,208,317	2,942,176,116	127,326,384,433	85.78

STATE ACCOUNTABILITY REVITALIZATION PROJECT (STAR) ADB LOAN NO.2927-INO
ANNUAL PLAN AND ACTUAL PROJECT EXPENDITURE AND FINANCING
 For the Year Ended December 31, 2015 (In Indonesia Rupiah)

INSTITUTION - PU/PUSDIKLAT/AS BPKP

Cat. No.	Project Component/Category	Plan for FY 2015 (DIPA)			Actual (Implementation) for FY 2015			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	0	0.00
	Imprest Account	37,100,000,000		37,100,000,000	24,102,667,840		24,102,667,840	64.97
	Total Receipt	37,100,000,000	0	37,100,000,000	24,102,667,840		24,102,667,840	64.97
EXPENDITURE								
01	Research and Development	2,010,844,000		2,010,844,000	927,292,792		927,292,792	46.12
02	Institutional Development and Strengthening	0		0	0		0	0.00
03	Equipment, Vehicles and Furniture	4,240,130,000		4,240,130,000	3,800,560,000		3,800,560,000	89.82
04	Teaching and Learning Materials	2,619,806,000		2,619,806,000	1,003,477,910		1,003,477,910	38.30
05	Consulting Services	3,325,374,000		3,325,374,000	744,720,000		744,720,000	22.40
06	Training and Fellowships	21,909,745,000		21,909,745,000	17,618,617,158		17,618,617,158	79.75
07	Project Management	0		0	0		0	0.00
	Other Expenditures (non-norborn)		0			0		0.00
	Total Expenditures	37,100,000,000	0	37,100,000,000	24,102,667,840		24,102,667,840	64.97

STATE ACCOUNTABILITY REVITALIZATION PROJECT (STAR) ADB LOAN NO.2927- INO
ANNUAL PLAN AND ACTUAL PROJECT EXPENDITURE AND FINANCING
 For the Year Ended December 31, 2015 (in Indonesia Rupiah)

INSTITUTION: PESTISOPWAS

Cat. No.	Project Component/Category	Plan for FY 2015 (BIP#)			Actual (Implementation) for FY 2015			Actual % of plan
		Loan ADR Rp	GOI Rp	Total Rp	Loan ADR Rp	GOI Rp	Total Rp	
RECEIPT								
	Government of Indonesia	0	0	0	0	0	0	0.00
	Imprest Account	15,874,542,000	0	15,874,542,000	12,569,180,000	0	12,569,180,000	79.18
	Total Receipt	15,874,542,000	0	15,874,542,000	12,569,180,000	0	12,569,180,000	79.18
EXPENDITURE								
	01 Research and Development	0	0	0	0	0	0	0.00
	02 Institutions, Development and Strengthening	0	0	0	0	0	0	0.00
	03 Equipment, Vehicles, and Furniture	3,438,000,000	0	3,438,000,000	12,569,180,000	0	12,569,180,000	93.53
	04 Teaching and Learning Materials	0	0	0	0	0	0	0.00
	05 Consulting Services	1,500,000,000	0	1,500,000,000	0	0	0	0.00
	06 Training and Fellowships	936,542,000	0	936,542,000	0	0	0	0.00
	07 Project Management	0	0	0	0	0	0	0.00
	Other Expenditures (non-section)	0	0	0	0	0	0	0.00
	Total Expenditures	15,874,542,000	0	15,874,542,000	12,569,180,000	0	12,569,180,000	79.18

APPENDIX 2

ACTUAL CUMULATIVE PROJECT EXPENDITURES

STATE ACCOUNTABILITY REVITALIZATION PROJECT (SAR) ADP (LOAN NO 2927-INO)
CONSOLIDATED ACTUAL CUMULATIVE PROJECT EXPENDITURE AND FINANCING
 For the Year Ended December 31, 2015 (As Audited Report)

Category	Sub-category	Fiscal Year	Actual (USD)				Commitment (USD)					
			Actual Expenditure	Actual Financing	Actual Expenditure	Actual Financing	Actual Expenditure	Actual Financing	Actual Expenditure	Actual Financing		
RECEIPT												
	Government of Indonesia	9411	0	2,300,000,000			2,942,176,116	0	6,473,999,000	0	5,822,784,676	
	ADP Loan	9412	198,077,770,000	0	161,056,056,157	0	264,125,732,000	0	264,125,732,000	0	264,125,732,000	0
	Total Receipts		198,077,770,000	2,300,000,000	161,056,056,157	2,942,176,116	331,125,732,000	6,473,999,000	364,482,435,143	5,822,784,676		
EXPENDITURE												
01	Research and Development	3610	2,729,765,000	0	1,284,307,130	0	3,272,980,000	0	3,272,980,000	0	3,272,980,000	0
02	Interpersonal Development and Strengthening	2421	2,202,000,000	0	351,175,521	0	3,295,000,000	0	3,295,000,000	0	3,295,000,000	0
03	Academic Studies and Publications	3620	13,934,593,000	0	17,358,740,000	0	23,650,571,000	0	23,650,571,000	0	23,650,571,000	0
04	Teaching and Learning Materials	3611	2,120,105,000	0	1,000,877,510	0	3,644,701,000	0	3,644,701,000	0	3,644,701,000	0
05	Consulting Services	8111	3,957,625,000	0	4,176,190,000	0	10,416,026,000	0	10,416,026,000	0	10,416,026,000	0
06	Printing and Publications	3612	827,194,930,000	0	35,354,043,440	0	357,391,832,000	0	357,391,832,000	0	357,391,832,000	0
07	Project Management	3621	2,666,285,000	0	3,306,428,887	0	6,565,482,000	0	6,565,482,000	0	6,565,482,000	0
	Others (e.g., salaries, honoraria, etc.)	2101	0	1,300,000,000	0	2,942,176,116	0	6,473,999,000	0	5,822,784,676		
	Total Expenditures		298,107,870,000	2,300,000,000	161,056,056,157	2,942,176,116	331,125,732,000	6,473,999,000	364,482,435,143	5,822,784,676		

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

ADDITIONAL PUBLIC ACCOUNTING AND FINANCIAL AUDITOR

Code	Statement of Expenditure (Statement of Income)	Details (RUP)				Cumulative			
		Budget (RUP)		Actual		Budget (RUP)		Actual	
		Original Allocation	Amend.	Original Allocation	Amend.	Original Allocation	Amend.	Original Allocation	Amend.
01	Development & Investment	0	3,100,000,000	0	2,942,761,115	0	5,329,999,000	0	5,329,999,000
	ADB Loan	248,134,328,000	0	24,384,206,317	0	253,038,572,000	0	24,384,206,317	0
	Total Budget	248,134,328,000	3,100,000,000	24,384,206,317	2,942,761,115	253,038,572,000	5,329,999,000	24,384,206,317	5,329,999,000
02	Research and Development	775,800,000		345,724,730		775,800,000		345,724,730	
03	Technical Development and Strengthening	2,111,000,000		851,177,421		2,111,000,000		851,177,421	
04	Equipment, Vehicle, and Furniture	1,516,280,000		81,000,000		1,516,280,000		81,000,000	
05	Teaching and Training Materials	630,000,000				630,000,000			
06	Consulting Services	1,142,000,000		3,407,000,000		1,142,000,000		3,407,000,000	
07	Training and Fellowship	1,682,800,000		117,880,251,115		1,682,800,000		117,880,251,115	
08	Project Management	1,000,000,000		1,036,409,837		1,000,000,000		1,036,409,837	
	Others Expenditures (Non-identified)		3,100,000,000		1,942,176,115		3,100,000,000		1,942,176,115
	Total Expenditures	7,481,328,328,000	3,100,000,000	24,384,206,317	2,942,761,115	253,038,572,000	5,329,999,000	24,384,206,317	5,329,999,000

STATE ACCOUNTABILITY REVITALIZATION PROJECT (STAR) ADB LOAN NO.2927-IND
CONSOLIDATED ACTUAL COMPLETIVE PROJECT EXPENDITURE AND FINANCING
 For the Year Ended December 31, 2015 (in Indonesian Rupiah)

INSTITUTION : PIKAT INFORMASI PENGELOMPOKAN (SIMA) BPKP

Cat. No.	Particulars (Approved / Category)	Original (Rp) 2015				Amended			
		Budget (MUSA)		Spent		Budget (MUSA)		Actual	
		Initial	Revised	Initial	Revised	Initial	Revised	Initial	Revised
		Rp	Rp	Rp	Rp	Rp	Rp	Rp	Rp
RECEIPT									
	Government of Indonesia	0	0	0	0	0	0	0	0
	ADB Loan	12,874,542,000	0	12,569,150,000	0	22,048,850,000	0	15,030,447,220	0
	Total Receipts	12,874,542,000	0	12,569,150,000	0	22,048,850,000	0	15,030,447,220	0
EXPENDITURE									
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	12,438,000,000	0	12,569,150,000	0	16,676,000,000	0	12,569,150,000	0
04	Traveling and Learning Materials	0	0	0	0	0	0	0	0
05	Consulting Services	500,000,000	0	0	0	4,434,150,000	0	4,434,150,000	0
06	Training and Fellowships	836,542,000	0	0	0	2,988,000,000	0	1,027,207,220	0
07	Project Management	0	0	0	0	0	0	0	0
	Others Expenditures (non-physical)	0	0	0	0	0	0	0	0
	Total Expenditures	12,874,542,000	0	12,569,150,000	0	22,048,850,000	0	15,030,447,220	0

STATE ACCOUNTABILITY REVITALIZATION PROJECT (STAR) AID LOAN NO. 2927 (NU)
ACTUAL CUMULATIVE PROJECT EXPENDITURE AND FINANCING
 For the Year Ended December 31, 2015 (in Indonesian Rupiah)

INSITIASI FOR (NU) PUSAT LAYANAN BPA

Row No.	Project Component/Category	Fiscal Year 2015				Cumulative			
		Budget (Rp.)		Actual (Rp.)		Budget (Rp.)		Actual (Rp.)	
		Approved	Used	Approved	Used	Approved	Used	Approved	Used
000000	Government of Indonesia	0	0	0	0	0	0	0	0
	ALU (USD)	37,150,000,000	0	24,102,657,549	0	63,875,310,000	0	54,626,276,622	0
	Total Budget	37,150,000,000	0	24,102,657,549	0	63,875,310,000	0	54,626,276,622	0
000000	EXPENDITURE								
01	Personnel Development	2,000,000,000	0	92,728,292	0	2,016,274,000	0	1,888,345,453	0
12	Construction Development and Rehabilitation	0	0	0	0	0	0	0	0
13	Equipment, Vehicles, and Furniture	1,200,000,000	0	808,568,000	0	7,203,005,000	0	6,187,650,000	0
14	Technical and Learning Materials	2,298,000,000	0	1,002,977,990	0	6,124,000,000	0	3,697,674,000	0
15	Construction Services	3,225,000,000	0	764,720,000	0	5,295,000,000	0	3,314,300,000	0
16	Training and Fellowships	2,400,000,000	0	27,615,713	0	2,904,157,000	0	4,181,790,000	0
17	Project Management	0	0	0	0	0	0	0	0
18	Other Expenditures (non-specified)	0	0	0	0	0	0	0	0
	Total Expenditures	57,923,000,000	0	24,102,657,549	0	63,875,310,000	0	54,626,276,622	0

APPENDIX 3

SUMMARY USES OF FUNDS BY CATEGORIES

STATE ACCOUNTABILITY REVITALIZATION PROJECT (STATE AID) LOAN NO 23AT-170
SUMMARY USES OF FUNDS BY CATEGORIES
 For the year ended 31 December 2015 (in millions of Rupees)

Code No.	FNU & PUC	Amount in Rupees			Accrued			Actual % as % of
		ADB Grant (Capital Account) Cm	GOI Rs	TOTAL Ru	ADB Loan Interest in Rupees Rs	GOI Rs	Total Ru	
RECEIPT								
1	POS AID	148,132,242,000	200,000,000	348,132,242,000	124,384,208,517	2,942,176,116	372,516,384,633	88.78
2	POS AIA	25,872,342,000	0	25,872,342,000	12,549,130,000	0	38,421,472,000	79.18
3	POS AIA	27,100,000,000	0	27,100,000,000	24,102,662,440	0	51,202,662,440	51.97
	TOTAL RECEIPT	201,104,584,000	2,000,000,000	203,104,584,000	151,036,000,957	2,942,176,116	184,978,177,073	81.43
EXPENDITURE								
01	Research & Development							
	POS AID	710,827,000	0	710,827,000	358,724,730	0	1,069,551,730	54.00
	POS AIA	0	0	0	0	0	0	0.00
	POS AIA	2,210,244,000	0	2,210,244,000	2,228,282,294	0	4,438,526,294	45.11
	Subtotal Category 01	2,921,071,000	0	2,921,071,000	586,907,024	0	3,507,978,294	49.16
02	Industrial Development and Investment							
	POS AID	1,200,000,000	0	1,200,000,000	851,477,421	0	2,051,477,421	70.92
	POS AIA	0	0	0	0	0	0	0.00
	POS AIA	0	0	0	0	0	0	0.00
	Subtotal Category 02	1,200,000,000	0	1,200,000,000	851,477,421	0	2,051,477,421	70.92
03	Equipment, Vehicles and Furniture							
	POS AID	1,516,568,100	0	1,516,568,100	181,620,000	0	1,698,188,100	10.67
	POS AIA	2,413,000,000	0	2,413,000,000	2,569,100,000	0	4,982,100,000	24.53
	POS AIA	4,591,357,000	0	4,591,357,000	3,808,350,000	0	8,399,707,000	65.80
	Subtotal Category 03	8,520,925,100	0	8,520,925,100	6,558,970,000	0	15,079,895,100	62.18
04	Teaching and Learning Materials							
	POS AID	1,300,000,000	0	1,300,000,000	0	0	1,300,000,000	0.00
	POS AIA	0	0	0	0	0	0	0.00
	POS AIA	2,319,385,000	0	2,319,385,000	1,008,477,410	0	3,327,862,410	35.54
	Subtotal Category 04	3,619,385,000	0	3,619,385,000	1,008,477,410	0	4,627,862,410	24.75
05	Construction Services							
	POS AID	4,142,280,000	0	4,142,280,000	3,434,470,389	0	7,576,750,389	83.59
	POS AIA	1,400,000,000	0	1,400,000,000	0	0	1,400,000,000	2.14
	POS AIA	3,215,174,000	0	3,215,174,000	2,347,723,000	0	5,562,897,000	45.59
	Subtotal Category 05	8,757,454,000	0	8,757,454,000	5,782,193,389	0	14,539,647,389	66.59
06	Teaching and Learning							
	POS AID	1,115,892,000	0	1,115,892,000	17,085,485,312	0	18,201,377,312	89.78
	POS AIA	936,547,000	0	936,547,000	0	0	936,547,000	1.00
	POS AIA	24,003,748,000	0	24,003,748,000	12,519,617,389	0	36,523,365,389	78.73
	Subtotal Category 06	26,055,187,000	0	26,055,187,000	29,605,102,701	0	55,660,289,701	95.52
07	Project Management							
	POS AID	3,426,288,000	0	3,426,288,000	1,618,407,887	0	5,044,695,887	44.82
	POS AIA	0	0	0	0	0	0	0.00
	POS AIA	0	0	0	0	0	0	0.00
	Subtotal Category 07	3,426,288,000	0	3,426,288,000	1,618,407,887	0	5,044,695,887	44.82
	Others (Expenditure)							
	POS AID	0	0	0	0	0	0	0.00
	POS AIA	0	0	0	0	0	0	0.00
	POS AIA	0	0	0	0	0	0	0.00
	Subtotal Category 08	0	0	0	0	0	0	0.00
	TOTAL EXPENDITURE	203,037,634,000	2,000,000,000	205,037,634,000	161,656,038,157	2,942,176,116	184,602,214,273	81.43

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

PMU: Riset Pemetaan Jabatan Fungsional Auditor

Cct. No	Description	Fiscal Year 2015		Summary 2015	
		Budget (RPA)	Actual	Budget (RPA)	Actual
		Imprest Account Rp	Imprest Account Rp	Imprest Account Rp	Imprest Account Rp
01	Research and Development	718,840,000	366,726,798	862,714,000	501,268,163
02	Institutional Development and Strengthening	1,200,000,000	851,177,421	2,395,000,000	1,867,367,102
03	Acquisition, Vehicles, and Airports	1,316,268,000	181,000,000	2,774,666,000	727,899,933
04	Teaching and Learning Materials	360,200,000	0	620,156,000	43,719,600
05	Consulting Services	4,142,230,000	3,432,470,939	8,208,830,000	4,347,593,169
06	Training and Fellowships	139,589,205,000	117,285,425,312	211,411,258,000	162,284,587,714
07	Project Management	2,606,285,000	1,616,409,887	9,549,167,000	5,937,254,402
TOTAL EXPENDITURE		145,028,828,000	124,304,209,317	236,283,570,000	194,835,715,883

STATE ACCOUNTABILITY REVITALIZATION EFFORTS (STAR) ADS LOAN NO. 2927-ENC
USES OF FUNDS BY CATEGORIES
 For the year ended 31 December 2015 (in Indonesian Rupiah)

DISTRIBUTION / ALOKASI

Cat. No.	Description	Fiscal Year 2015		Equivalent	
		Budget (DIPA)	Actual	Budget (DIPA)	Actual
		Indonesian Rupiah Rp.	Indonesian Rupiah Rp.	Indonesian Rupiah Rp.	Indonesian Rupiah Rp.
01	Research and Development	0	0	0	0
02	Institutional Development and Strengthening	0	0	0	0
03	Equipment, Vehicles, and Furniture	13,435,000,000	12,569,180,000	13,435,000,000	12,569,180,000
04	Teaching and Learning Materials	0	0	0	0
05	Consulting Services	1,500,000,000	0	4,414,150,000	1,434,060,000
06	Training and Fellowships	936,542,000	0	2,538,700,000	1,027,267,220
07	Project Management	0	0	0	0
TOTAL EXPENDITURES		15,871,542,000	12,569,180,000	26,048,850,000	15,030,447,220

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

KESTABILAN DAN PERSOLIDITAS USAK

Cat. No.	Description	Fiscal Year 2015		Cumulative	
		Budget (DIPA)	Actual	Budget (DIPA)	Actual
		Imprest Account Rp.	Imprest Account Rp.	Imprest Account Rp.	Imprest Account Rp.
01	Research and Development	2,010,944,000	527,292,792	3,014,274,000	1,890,633,492
02	Institutional Development and Strengthening	0	0	0	0
03	Equipment, Vehicles, and Furniture	4,240,130,000	3,808,560,000	7,200,105,000	6,160,050,000
04	Teaching and Learning Materials	2,819,806,000	1,003,277,910	4,224,611,000	2,590,702,000
05	Consulting Services	3,526,274,000	744,720,000	5,393,046,000	2,414,390,649
06	Training and Fellowships	24,908,746,000	17,619,617,138	49,041,374,000	41,541,750,474
07	Project Management	0	0	0	0
TOTAL EXPENDITURES		57,100,000,000	24,162,667,840	68,673,310,000	54,615,236,622

APPENDIX 4

LIST OF EXPENDITURES

No	No. SKN	Tgl. SKN	PUNJUK		Keterangan
			Revisi	Ka	
Sub Kategori 01					1.000.000,00
Total Kategori 01					1.000.000,00
0	Sub Kategori 01.1 Pajasan Monev				
1	18732107006588	31-03-2012			41.000.000 Penggantian Lembar Prosedur untuk Penyusunan Laporan Kerja
2	18112000000000	30-04-2012			45.000.000 Penggantian Lembar Prosedur untuk Penyusunan Laporan Kerja
3	18120000000000	22-07-2012			12.000.000 Penggantian Lembar Prosedur untuk Penyusunan Laporan Kerja
4	18120000000000	12-08-2012			1.000.000 Penggantian Lembar Prosedur untuk Penyusunan Laporan Kerja
5	18120000000000	15-09-2012			61.700.000 Penggantian Lembar Prosedur untuk Penyusunan Laporan Kerja
6	18120000000000	17-09-2012			37.200.000 Penggantian Lembar Prosedur untuk Penyusunan Laporan Kerja
7	18120000000000	18-09-2012			23.000.000 Penggantian Lembar Prosedur untuk Penyusunan Laporan Kerja
8	18120000000000	10-07-2012			25.700.000 Penggantian Lembar Prosedur untuk Penyusunan Laporan Kerja
9	18120000000000	19-08-2012			13.700.000 Penggantian Lembar Prosedur untuk Penyusunan Laporan Kerja
10	18120000000000	15-08-2012			124.800.000 Penggantian Lembar Prosedur untuk Penyusunan Laporan Kerja
11	18120000000000	29-09-2012			65.000.000 Penggantian Lembar Prosedur untuk Penyusunan Laporan Kerja
12	18120000000000	26-10-2012			21.145.000 Penggantian Lembar Prosedur untuk Penyusunan Laporan Kerja
13	18120000000000	22-10-2012			2.350.000 Penggantian Lembar Prosedur untuk Penyusunan Laporan Kerja
14	18120000000000	24-11-2012			10.910.000 Penggantian Lembar Prosedur untuk Penyusunan Laporan Kerja
15	18120000000000	27-12-2012			6.000.000 Penggantian Lembar Prosedur untuk Penyusunan Laporan Kerja
16	18120000000000	19-12-2012			58.700.000 Penggantian Lembar Prosedur untuk Penyusunan Laporan Kerja
17	18120000000000	05-12-2012			50.000.000 Penggantian Lembar Prosedur untuk Penyusunan Laporan Kerja
18	18120000000000	05-12-2012			21.400.000 Penggantian Lembar Prosedur untuk Penyusunan Laporan Kerja
19	18120000000000	16-12-2012			49.700.000 Penggantian Lembar Prosedur untuk Penyusunan Laporan Kerja
20	18120000000000	16-12-2012			34.100.000 Penggantian Lembar Prosedur untuk Penyusunan Laporan Kerja
21	18120000000000	18-12-2012			2.000.000 Penggantian Lembar Prosedur untuk Penyusunan Laporan Kerja
22	18120000000000	18-12-2012			507.000.000 Penggantian Lembar Prosedur untuk Penyusunan Laporan Kerja
23	18120000000000	17-12-2012			2.000.000 Penggantian Lembar Prosedur untuk Penyusunan Laporan Kerja
24	18120000000000	17-12-2012			1.200.000 Penggantian Lembar Prosedur untuk Penyusunan Laporan Kerja
25	18120000000000	17-12-2012			7.000.000 Penggantian Lembar Prosedur untuk Penyusunan Laporan Kerja
Total Kategori 01					1.000.000,00
TOTAL SKN 05/04/2012 09:22:07					1.000.000,00

STATE ACCOUNTABILITY REVITALIZATION PROJECT (STAR) ADB LOAN NO. 2927- INQ
LIST OF EXPENDITURES WITHDRAWN FROM IMPREST ACCOUNT
 for the year ended 31 December 2015

PAU STAR - PUSKINOWAN

No.	No. SKPD	Tgl.	Rencana Rp.	Description
	Kategori 3: Perbaikan, Kendaraan dan Operasi			
1	15131202008958	29 October 2015	2,027,222,000	Pembayaran Tahap 1 S/MA infrastructure Stage 1
2	15131102011150	25 November 2015	3,272,000,000	Pembayaran Tahap 1 S/MA infrastructure Stage 2
3	15131402011062	30 November 2015	5,022,767,000	Pembayaran Tahap 2 S/MA infrastructure Stage 1
4	15131502012028	3 Desember 2015	5,148,000,000	Pembayaran Tahap 2 S/MA infrastructure Stage 2
	Total Kategori 03		12,569,189,000	

**STATE ACCOUNTABILITY REVITALIZATION PROJECT (S/AR) ADB LOAN NO. 2927-IND
LIST OF EXPENDITURES WITHDRAWN FROM IMPREST ACCOUNT
for the year ended 31 December 2015**

RIU: PEGEMBANGAN RPP

No.	No. SKPD	Tanggal SKPD	Nomor SKPD Rp.	Keterangan
1. Kategori 01: Research and Development				
1	15023130200145799	27/02/2015	370,842,550	Preparation selection of IPA participants
2	15023130200145852	06/05/2015	2,260,970	Preparation selection of IPA participants
3	15023130200145919	07/07/2015	2,350,000	Preparation selection of IPA participants
4	15023130200146288	04/08/2015	4,000,000	Preparation selection of IPA participants
5	15023130200146337	10/10/2015	3,920,000	Preparation selection of IPA participants
6	15023130200146385	17/12/2015	15,980,000	Preparation selection of IPA participants
7	15023130200146424	12/12/2015	17,230,000	Preparation selection of IPA participants
8	15023130200146473	18/01/2015	8,290,000	Preparation selection of IPA participants
9	15023130200146521	12/02/2015	24,100,000	Preparation selection of IPA participants
10	15023130200146569	5/02/2015	1,050,000	Preparation selection of IPA participants
11	15023130200146618	1/02/2015	3,970,000	Preparation selection of Substance Technical Learning
12	15023130200146666	1/02/2015	2,550,000	Preparation selection of Substance Technical Learning
13	15023130200146714	06/07/2015	9,450,000	Preparation selection of Substance Technical Learning
14	15023130200146762	1/02/2015	7,050,000	Preparation selection of Substance Technical Learning
15	15023130200146810	8/02/2015	2,350,000	Preparation selection of Substance Technical Learning
16	15023130200146858	07/07/2015	2,400,000	Preparation selection of Substance Technical Learning
17	15023130200146906	10/07/2015	10,650,000	Preparation selection of Substance Technical Learning
18	15023130200146954	11/05/2015	7,650,000	Preparation selection of Substance Technical Learning
19	15023130200147002	17/04/2015	21,070,000	Preparation selection of Substance Technical Learning
20	15023130200147050	12/10/2015	1,000,000	Preparation selection of Substance Technical Learning
21	15023130200147098	07/12/2015	19,710,000	Group Discussion for Module Development - E-learning
22	15023130200147146	07/07/2015	11,600,000	Group Discussion for Module Development - E-learning
23	15023130200147194	07/07/2015	7,190,000	Group Discussion for Module Development - E-learning
24	15023130200147242	04/10/2015	3,050,000	Group Discussion for Module Development - E-learning
25	15023130200147290	02/07/2015	20,150,000	Group Discussion for Module Development - E-learning
26	15023130200147338	16/10/2015	29,780,000	Group Discussion for Module Development - E-learning
27	15023130200147386	11/07/2015	12,775,000	Group Discussion for Module Development - E-learning
28	15023130200147434	21/10/2015	59,580,000	Group Discussion for Module Development - E-learning
29	15023130200147482	13/11/2015	63,450,000	Group Discussion for Module Development - E-learning
30	15023130200147530	13/10/2015	4,640,000	Group Discussion for Module Development - E-learning
31	15023130200147578	21/10/2015	35,600,000	Group Discussion for Module Development - E-learning
32	15023130200147626	11/10/2015	38,040,000	Group Discussion for Module Development - E-learning
33	15023130200147674	12/10/2015	15,610,000	Group Discussion for Module Development - E-learning
Total Kategori 01:			600,960,709	
2. Kategori 02: Pendidikan, Pengembangan dan Peningkatan				
1	15023130200147722	07/10/2015	1,000,000,000	Procurement of Learning Infrastructure
2	15023130200147770	07/10/2015	22,050,000	Procurement of handbooks
3	15023130200147818	07/07/2015	11,450,000	Procurement of handbooks
4	15023130200147866	07/07/2015	11,440,000	Procurement of handbooks
5	15023130200147914	07/07/2015	28,650,000	Procurement of handbooks
6	15023130200147962	08/10/2015	14,300,000	Procurement of handbooks
7	15023130200148010	11/07/2015	28,600,000	Procurement of handbooks
8	15023130200148058	11/11/2015	2,540,000,000	Procurement of Learning Infrastructure
9	15023130200148106	12/10/2015	14,200,000	Procurement of handbooks
Total Kategori 02:			3,908,560,000	
3. Kategori 03: Teaching and Learning Materials				
1	15023130200148154	07/10/2015	38,820,000	Module preparation & distribution for IPA Certification
2	15023130200148202	07/07/2015	15,480,000	Module preparation & distribution for IPA Certification
3	15023130200148250	07/07/2015	90,270,000	Module preparation & distribution for IPA Certification
4	15023130200148298	07/10/2015	56,150,000	Module preparation & distribution for IPA Certification
5	15023130200148346	07/10/2015	56,650,000	Module preparation & distribution for IPA Certification
6	15023130200148394	07/07/2015	25,450,000	Module preparation & distribution for IPA Certification
7	15023130200148442	07/07/2015	18,250,000	Module preparation & distribution for IPA Certification

210. BUKU KEMERDIAAN SP4P

No.	Kd. SP4P	Tanggal SP4P	Modal SP4P	Keterangan
8	1502313000000000	5/30/2015	101,741,000	Modal preparation Assembler kit for JPA Certificate
9	1502313000000000	5/21/2015	13,278,350	Modal preparation Assembler kit for JPA Certificate
10	1502313000000000	9/18/2015	11,207,000	Modal preparation Assembler kit for JPA Certificate
11	1502313000000000	10/13/2015	12,773,000	Modal preparation Assembler kit for JPA Certificate
12	1502313000000000	11/14/2015	15,000,000	Modal preparation Assembler kit for JPA Certificate
13	1502313000000000	11/19/2015	15,000,000	Modal preparation Assembler kit for JPA Certificate
14	1502313000000000	12/22/2015	13,184,000	Modal preparation Assembler kit for JPA Certificate
15	1502313000000000	12/18/2015	20,288,000	Modal preparation Assembler kit for JPA Certificate
16	1502313000000000	6/30/2015	530,000	Modal preparation Assembler kit for Non JPA Certificate
17	1502313000000000	8/21/2015	37,600,000	Modal preparation Assembler kit for Non JPA Certificate
18	1502313000000000	10/13/2015	10,752,000	Modal preparation Assembler kit for Non JPA Certificate
19	1502313000000000	12/21/2015	1,208,500	Modal preparation Assembler kit for Non JPA Certificate
20	1502313000000000	4/7/2015	43,454,000	Modal preparation Assembler kit for Substrate Technical Learning
21	1502313000000000	4/27/2015	71,180,000	Modal preparation Assembler kit for Substrate Technical Learning
22	1502313000000000	5/27/2015	27,620,000	Modal preparation Assembler kit for Substrate Technical Learning
23	1502313000000000	6/10/2015	18,128,000	Modal preparation Assembler kit for Substrate Technical Learning
24	1502313000000000	6/30/2015	7,328,000	Modal preparation Assembler kit for Substrate Technical Learning
25	1502313000000000	8/21/2015	4,811,200	Modal preparation Assembler kit for Substrate Technical Learning
26	1502313000000000	9/18/2015	14,338,000	Modal preparation Assembler kit for Substrate Technical Learning
27	1502313000000000	10/13/2015	21,390,000	Modal preparation Assembler kit for Substrate Technical Learning
28	1502313000000000	11/14/2015	54,542,000	Modal preparation Assembler kit for Substrate Technical Learning
29	1502313000000000	11/19/2015	28,642,000	Modal preparation Assembler kit for Substrate Technical Learning
30	1502313000000000	12/22/2015	1,580,000	Modal preparation Assembler kit for Substrate Technical Learning
31	1502313000000000	12/18/2015	2,975,000	Modal preparation Assembler kit for Substrate Technical Learning
32	1502313000000000	12/29/2015	607,000	Modal preparation Assembler kit for Substrate Technical Learning
33	1502313000000000	12/31/2015	28,228,000	Modal preparation Assembler kit for Substrate Technical Learning
34	1502313000000000	11/19/2015	1,500,000	Modal preparation Assembler kit for Substrate Technical Learning
35	1502313000000000	12/10/2015	8,448,000	Modal preparation Assembler kit for Substrate Technical Learning
Total Kabagel 04			1,481,377,000	
Kategori 05 : Juka Kemerdiaan				
	1502313000000000	12/15/2015	745,720,000	Modal preparation Assembler kit for System Development
Total Kabagel 05			745,720,000	
Kategori 06 : Training and Fellowships				
1	1502313000000000	3/20/2015	17,000,000	Training & certification of JPA
2	1502313000000000	3/5/2015	107,450,000	Training & certification of JPA
3	1502313000000000	3/16/2015	67,600,000	Training & certification of JPA
4	1502313000000000	4/7/2015	05,018,000	Training & certification of JPA
5	1502313000000000	4/9/2015	50,950,000	Training & certification of JPA
6	1502313000000000	7/10/2015	113,400,000	Training & certification of JPA
7	1502313000000000	7/14/2015	76,940,000	Training & certification of JPA
8	1502313000000000	4/15/2015	83,580,000	Training & certification of JPA
9	1502313000000000	4/15/2015	83,580,000	Training & certification of JPA
10	1502313000000000	4/16/2015	63,660,000	Training & certification of JPA
11	1502313000000000	4/15/2015	83,580,000	Training & certification of JPA
12	1502313000000000	4/15/2015	180,970,000	Training & certification of JPA
13	1502313000000000	2/11/2015	164,363,000	Training & certification of JPA
14	1502313000000000	3/12/2015	110,250,000	Training & certification of JPA
15	1502313000000000	5/12/2015	108,000,000	Training & certification of JPA
16	1502313000000000	5/15/2015	180,000,000	Training & certification of JPA
17	1502313000000000	5/21/2015	105,600,000	Training & certification of JPA
18	1502313000000000	5/27/2015	178,000,000	Training & certification of JPA
19	1502313000000000	7/27/2015	198,400,000	Training & certification of JPA
20	1502313000000000	5/28/2015	88,520,000	Training & certification of JPA
21	1502313000000000	4/1/2015	53,760,000	Training & certification of JPA
22	1502313000000000	5/1/2015	53,695,000	Training & certification of JPA
23	1502313000000000	6/10/2015	144,200,000	Training & certification of JPA
24	1502313000000000	6/10/2015	232,130,000	Training & certification of JPA
25	1502313000000000	4/18/2015	138,720,000	Training & certification of JPA
26	1502313000000000	4/10/2015	51,170,000	Training & certification of JPA
27	1502313000000000	5/7/2015	44,604,000	Training & certification of JPA
28	1502313000000000	6/25/2015	81,510,000	Training & certification of JPA

PROF. PUSDIKLATWAS BPRP

No	No. SR20	Tanggal SR20	Nilai SR20	Metode
19	15023130007551	6/30/2015	59.733.720	Training & certification of JPA
20	150231301007019	6/30/2015	126.361.697	Training & certification of JPA
21	150231303001727	7/30/2015	148.500.000	Training & certification of JPA
22	150231303001728	7/30/2015	138.100.000	Training & certification of JPA
23	150231303001719	7/30/2015	123.030.000	Training & certification of JPA
24	150231303001724	7/30/2015	82.358.000	Training & certification of JPA
25	150231304000331	7/27/2015	61.380.000	Training & certification of JPA
26	150231305000823	7/27/2015	56.720.000	Training & certification of JPA
27	150231302003098	7/27/2015	150.180.000	Training & certification of JPA
28	150231302001869	7/27/2015	112.171.000	Training & certification of JPA
29	150231302000956	7/27/2015	60.330.000	Training & certification of JPA
30	150231301001029	7/13/2015	294.350.000	Training & certification of JPA
31	150231301001040	6/23/2015	192.350.000	Training & certification of JPA
32	150231301001042	6/23/2015	152.960.000	Training & certification of JPA
33	150231301001043	6/23/2015	71.128.000	Training & certification of JPA
34	150231301001044	6/24/2015	51.438.000	Training & certification of JPA
35	150231301001045	6/23/2015	61.778.000	Training & certification of JPA
36	150231301001046	6/23/2015	128.870.000	Training & certification of JPA
37	150231301001047	6/23/2015	104.100.000	Training & certification of JPA
38	150231301001048	6/23/2015	88.660.000	Training & certification of JPA
39	150231301001049	6/23/2015	165.000.000	Training & certification of JPA
40	150231301001050	6/23/2015	153.000.000	Training & certification of JPA
41	150231301001051	6/23/2015	124.300.000	Training & certification of JPA
42	150231301001052	6/23/2015	100.090.000	Training & certification of JPA
43	150231301001053	6/23/2015	139.925.000	Training & certification of JPA
44	150231301001054	6/23/2015	123.000.000	Training & certification of JPA
45	150231301001055	6/23/2015	102.412.000	Training & certification of JPA
46	150231301001056	6/23/2015	124.400.000	Training & certification of JPA
47	150231301001057	6/23/2015	69.050.000	Training & certification of JPA
48	150231301001058	6/23/2015	94.150.000	Training & certification of JPA
49	150231301001059	6/23/2015	22.985.000	Training & certification of JPA
50	150231301001060	6/23/2015	86.100.000	Training & certification of JPA
51	150231301001061	6/23/2015	24.550.000	Training & certification of JPA
52	150231302000960	7/30/2015	67.940.000	Training & certification of JPA
53	150231302000961	7/30/2015	52.000.000	Training & certification of JPA
54	150231301001062	10/06/2015	151.800.000	Training & certification of JPA
55	150231301001063	10/06/2015	120.000.000	Training & certification of JPA
56	150231301001064	10/13/2015	109.780.000	Training & certification of JPA
57	150231301001065	10/13/2015	122.320.000	Training & certification of JPA
58	150231301001066	10/13/2015	113.907.000	Training & certification of JPA
59	150231301001067	10/22/2015	50.115.000	Training & certification of JPA
60	150231302000962	10/22/2015	180.360.000	Training & certification of JPA
61	150231302000963	10/22/2015	176.900.000	Training & certification of JPA
62	150231302000964	10/22/2015	75.075.000	Training & certification of JPA
63	150231302000965	10/22/2015	66.000.000	Training & certification of JPA
64	150231301001068	10/30/2015	99.320.000	Training & certification of JPA
65	150231301001069	11/19/2015	375.745.000	Training & certification of JPA
66	150231301001070	11/19/2015	90.290.000	Training & certification of JPA
67	150231301001071	11/19/2015	81.200.000	Training & certification of JPA
68	150231301001072	11/19/2015	82.000.000	Training & certification of JPA
69	150231301001073	11/26/2015	58.050.000	Training & certification of JPA
70	150231301001074	11/13/2015	169.140.000	Training & certification of JPA
71	150231301001075	11/13/2015	254.350.000	Training & certification of JPA
72	150231301001076	11/19/2015	410.800.000	Training & certification of JPA
73	150231302000970	11/27/2015	272.000.000	Training & certification of JPA
74	150231302000966	12/1/2015	98.600.000	Training & certification of JPA
75	150231302000967	12/1/2015	161.870.000	Training & certification of JPA
76	150231302000968	12/1/2015	63.750.000	Training & certification of JPA
77	150231301001077	12/28/2015	45.140.000	Training & certification of JPA
78	150231301001078	12/28/2015	24.120.000	Training & certification of JPA
79	150231301001079	12/28/2015	22.350.000	Training & certification of JPA

PIU: VISORILATAS BPKP

No	No. SP/SP	Tanggal SP/SP	Jumlah SP/SP Rp.	Keterangan
80	15023130102900	12/16/2015	44,554,000	Training & certification of JPA
81	15023130103020	12/16/2015	716,203,170	Training & certification of JPA
82	15023130103030	12/16/2015	44,000,000	Training & certification of JPA
83	15023130103040	12/16/2015	484,250,470	Training & certification of JPA
84	15023130103050	9/7/2015	13,710,000	Training & certification of Non JPA
85	15023130103060	9/7/2015	5,380,000	Training & certification of Non JPA
86	15023130103070	9/27/2015	20,000,000	Training & certification of Non JPA
87	15023130103080	9/16/2015	100,955,270	Training & certification of Non JPA
88	15023130103090	8/25/2015	50,000,000	Training & certification of Non JPA
89	15023130103100	8/20/2015	32,230,500	Training & certification of Non JPA
90	15023130103110	7/7/2015	155,000,000	Training & certification of Non JPA
91	15023130103120	7/30/2015	71,570,000	Training & certification of Non JPA
92	15023130103130	9/7/2015	54,000,000	Training & certification of Non JPA
93	15023130103140	8/21/2015	75,518,000	Training & certification of Non JPA
94	15023130103150	8/28/2015	130,000,000	Training & certification of Non JPA
95	15023130103160	8/21/2015	72,000,000	Training & certification of Non JPA
96	15023130103170	10/2/2015	61,000,000	Training & certification of Non JPA
97	15023130103180	10/15/2015	45,000,000	Training & certification of Non JPA
98	15023130103190	11/4/2015	37,800,000	Training & certification of Non JPA
99	15023130103200	12/3/2015	183,500,000	Training & certification of Non JPA
100	15023130103210	12/10/2015	132,500,000	Training & certification of Non JPA
101	15023130103220	12/17/2015	206,500,000	Training & certification of Non JPA
102	15023130103230	12/23/2015	8,000,000	Training & certification of Non JPA
103	15023130103240	12/23/2015	22,500,000	Training & certification of Non JPA
104	15023130103250	12/23/2015	150,000,000	Training & certification of Non JPA
105	15023130103260	12/23/2015	25,233,000	Training & certification of Non JPA
106	15023130103270	12/23/2015	114,500,000	Training on technical substance
107	15023130103280	3/5/2015	60,000,000	Training on technical substance
108	15023130103290	3/15/2015	60,000,000	Training on technical substance
109	15023130103300	3/15/2015	41,800,000	Training on technical substance
110	15023130103310	3/15/2015	79,500,000	Training on technical substance
111	15023130103320	4/1/2015	31,400,000	Training on technical substance
112	15023130103330	4/7/2015	60,000,000	Training on technical substance
113	15023130103340	4/15/2015	70,950,000	Training on technical substance
114	15023130103350	5/5/2015	169,700,000	Training on technical substance
115	15023130103360	4/23/2015	60,000,000	Training on technical substance
116	15023130103370	4/23/2015	71,300,000	Training on technical substance
117	15023130103380	5/7/2015	60,000,000	Training on technical substance
118	15023130103390	5/7/2015	17,500,000	Training on technical substance
119	15023130103400	5/12/2015	13,150,000	Training on technical substance
120	15023130103410	5/21/2015	34,500,000	Training on technical substance
121	15023130103420	5/21/2015	57,350,000	Training on technical substance
122	15023130103430	5/21/2015	48,700,000	Training on technical substance
123	15023130103440	5/21/2015	137,532,000	Training on technical substance
124	15023130103450	5/21/2015	216,000,000	Training on technical substance
125	15023130103460	5/20/2015	36,700,000	Training on technical substance
126	15023130103470	5/28/2015	31,000,000	Training on technical substance
127	15023130103480	5/28/2015	61,100,000	Training on technical substance
128	15023130103490	6/1/2015	107,400,000	Training on technical substance
129	15023130103500	6/15/2015	37,000,000	Training on technical substance
130	15023130103510	6/15/2015	40,800,000	Training on technical substance
131	15023130103520	6/15/2015	60,000,000	Training on technical substance
132	15023130103530	6/15/2015	130,000,000	Training on technical substance
133	15023130103540	6/15/2015	30,000,000	Training on technical substance
134	15023130103550	6/15/2015	50,000,000	Training on technical substance
135	15023130103560	6/15/2015	65,000,000	Training on technical substance
136	15023130103570	6/15/2015	100,000,000	Training on technical substance
137	15023130103580	6/15/2015	37,200,000	Training on technical substance
138	15023130103590	6/15/2015	47,200,000	Training on technical substance
139	15023130103600	6/15/2015	60,000,000	Training on technical substance
140	15023130103610	6/15/2015	25,500,000	Training on technical substance

010. PUSKELATIHAN SP2D

No	No SP2D	Tanggal SP2D	Nilai SP2D Rp.	Keterangan
151	150201301043625	15/2/2015	58525,000	Training on technical substance
152	150201301044072	21/2/2015	53225,000	Training on technical substance
153	150201301044570	11/3/2015	238125,000	Training on technical substance
154	150201301045152	10/22/2015	55645,000	Training on technical substance
155	150201301045385	10/26/2015	28730,000	Training on technical substance
156	150201301045810	10/26/2015	49645,000	Training on technical substance
157	150201301046331	10/26/2015	55585,000	Training on technical substance
158	150201301046501	10/26/2015	61090,000	Training on technical substance
159	150201301046556	10/28/2015	53770,000	Training on technical substance
160	150201301046152	11/5/2015	284020,000	Training on technical substance
161	150201301046718	11/12/2015	52050,000	Training on technical substance
162	150201301046705	11/12/2015	41090,000	Training on technical substance
163	150201301046965	12/10/2015	210520,000	Training on technical substance
164	150201301047143	12/10/2015	46030,000	Training on technical substance
165	150201301047570	12/16/2015	125060,000	Training on technical substance
166	150201301048068	12/17/2015	230320,000	Training on technical substance
167	150201301048082	12/17/2015	125305,000	Training on technical substance
168	150201301048790	12/18/2015	436485,000	Training on technical substance
169	150201301049264	4/3/2015	39610,000	Training on technical substance
170	150201301049585	6/8/2015	4200,000	Training on technical substance
171	150201301049705	6/30/2015	34120,000	Training on technical substance
172	150201301049801	11/10/2015	5530,000	Training on technical substance
173	150201301049820	12/23/2015	3730,000	Training on technical substance
174	150201301049917	12/31/2015	4584,000	Training on technical substance
	Total Kategori 06		17,925,914,590	
TOTAL SP2D PUSKELATIHAN 2015			28,443,581,200	

No.	SPSP		Nilai	Keterangan
	Nomor	Tanggal		
36	15131581001709	31/08/2015	7.350.000	10 Jakarta Tengah, tanggal 19-11 Agustus 2015 dalam rangka pelaksanaan dan penyusunan kegiatan dalam rangka STAR Batch 1 tahun 2015 di Jakarta dan Cirebon (SP 119/5128/2015 tanggal 4 Agustus 2015)
37	151317111002737	31/08/2015	4.712.000	Pertemuan Forum Pembinaan Tanggal 18 Agustus 2015 dan kunjungan ke Cirebon dan wawancara calon mahasiswa penerima beasiswa ST Program STAR Batch 1 Tahun 2015 pada Kabupaten Jember dan Kabupaten Pematang
38	151317111002737	01/09/2015	328.750.000	Bantuan Sempit STAR Pematang
39	151317111002737	02/09/2015	5.466.800	SP 103/55AR/2015 tanggal 17/08/15 Wawancara dan visitasi calon mahasiswa penerima beasiswa ST Program STAR Batch 1 tahun 2015
40	151317111002737	19/09/2015	56.488.200	SDP
41	151317111002737	17/09/2015	30.700.000	Beasiswa Rector Kemitraan Bina Eka, tanggal Agustus 2015 sesuai SK No. 1027/SP/2015 tanggal 10/08/2015
42	151317111002737	30/08/2015	7.308.000	Penyusunan dan Pelaksanaan STAR Batch 1 tahun 2015 di Cirebon dan Cirebon (DRC Bandung 2015)
43	151317111002737	08/09/2015	57.050.000	SDP
44	151317111002737	21/08/2015	40.274.700	SDP
45	151317111002737	11/09/2015	7.934.875	Beasiswa Widya Pradana Eka, tanggal Agustus 2015 sesuai SK No. 1027/SP/2015 tanggal 10/08/2015
46	151317111002737	15/10/2015	67.452.000	SDP
47	151317111002737	25/08/2015	5.125.000	Penyusunan dan Pelaksanaan STAR Batch 1 tahun 2015 di Cirebon dan Cirebon (DRC Bandung 2015)
48	151317111002737	06/09/2015	9.811.000	Wawancara dan visitasi calon mahasiswa penerima beasiswa ST Program STAR Batch 1 tahun 2015 di Cirebon dan Cirebon (DRC Bandung 2015)
49	151317111002737	08/09/2015	27.812.000	SDP
50	151317111002737	12/09/2015	6.210.000	Bantuan Sempit STAR Batch 1 tahun 2015
51	151317111002737	12/09/2015	7.011.200	Pertemuan Forum Pembinaan Tanggal 12/09/2015 dan kunjungan ke Cirebon dan Cirebon (DRC Bandung 2015)
52	151317111002737	17/11/2015	6.150.000	Bantuan Sempit STAR Batch 1 tahun 2015
53	151317111002737	12/11/2015	26.097.000	Wawancara dan visitasi calon mahasiswa penerima beasiswa ST Program STAR Batch 1 tahun 2015 di Cirebon dan Cirebon (DRC Bandung 2015)
54	151317111002737	18/12/2015	250.050.000	Bantuan Sempit STAR Batch 1 tahun 2015
55	151317111002737	11/11/2015	7.040.000	SDP
56	151317111002737	17/11/2015	8.199.800	Wawancara dan visitasi calon mahasiswa penerima beasiswa ST Program STAR Batch 1 tahun 2015 di Cirebon dan Cirebon (DRC Bandung 2015)
57	151317111002737	11/12/2015	2.242.000	Bantuan Sempit STAR Batch 1 tahun 2015
58	151317111002737	17/12/2015	21.450.000	Bantuan Sempit STAR Batch 1 tahun 2015
59	151317111002737	18/01/2016	17.250.000	SDP
60	151317111002737	01/12/2015	45.135.000	Wawancara dan visitasi calon mahasiswa penerima beasiswa ST Program STAR Batch 1 tahun 2015 di Cirebon dan Cirebon (DRC Bandung 2015)
61	151317111002737	10/12/2015	6.968.000	Wawancara dan visitasi calon mahasiswa penerima beasiswa ST Program STAR Batch 1 tahun 2015 di Cirebon dan Cirebon (DRC Bandung 2015)
62	151317111002737	31/12/2015	18.450.000	SDP
63	151317111002737	17/12/2015	13.212.000	Wawancara dan visitasi calon mahasiswa penerima beasiswa ST Program STAR Batch 1 tahun 2015 di Cirebon dan Cirebon (DRC Bandung 2015)
	Jumlah		2.975.316.600	

APPENDIX 5

LIST OF LOAN AND GOI REFUND

STATE ACCOUNTABILITY REVEALATION PROJECT (STAR) ADD LOAN NO. 2927-160
List of Loan Refused Withdrawn from Interest Account (Rp)
 for the year ended 31 December 2021

PMO - PUSAT PEMBINAAN TABELAN FUNGSIONAL AUDITOR

No	STAR			Loan Refused		
	No	Tgl	Amount	Refused	Alasan	Kategori
1	151331301065647	17-12-2015	10.530,970	60,000	27R3B3RES005B71	01
2	1513313010654765	27-11-2015	25.176,000	1.250,000	8515D9325NCP1171	01
3	1513313010653009	25-11-2015	16.782,000	3.411,300	9C5E33543AD90171	01
4	1513313010657008	25-11-2015	26.036,000	4.368,000	74E0P3SN71MLB171	01
5	1513313010657112	25-11-2015	22.972,000	1.242,000	881E6386740271	01
6	1513313010654765	27-11-2015	25.614,000	7.863,000	8000D550253585071	01
7	1513313010654764	27-11-2015	30.988,000	8.219,600	0D1C835B7405171	03
8	1513313010654767	27-11-2015	24.708,000	9.377,106	0FF453547VDFR071	01
9	1513313010653604	25-11-2015	23.438,000	10.519,458	04B013B10VVM4171	01
10	1513313010654777	27-11-2015	35.052,000	11.219,200	112593519216M571	01
11	1513313010654776	27-11-2015	75.682,000	11.986,600	59C61314CV30CP3171	01
12	1513313010655706	25-11-2015	27.136,000	11.660,000	3D1C835B7405171	01
13	1513313010653635	25-11-2015	32.214,000	14.162,400	9C833374N6CV4871	01
14	1513313010653714	25-11-2015	27.488,000	15.048,700	251633RAM5QTQ871	01
15	1513313010653710	25-11-2015	35.872,000	24.357,000	5B9F8015N0157R2	01
16	1513313010651180	14-12-2015	151.042,000	39.730,346	694BA7173KRS6071	02
17	1513313010653991	26-09-2015	467.922,000	34.062,000	9619335372B18A71	07
18	1513313010650358	11-11-2015	415.551,100	64.126,400	60077281LR5UC902	06
19	1513313010654763	27-11-2015	478.936,200	101.919,800	66BA02N501R10240	06
20	1513313010646345	30-06-2015	852.801,430	298.325,000	34021CRKEMCR66A71	06
21	1513313010651041473	08-09-2015	1.124.513,000	457.623,300	30096210D01E449F2	05
22	1513313010651176	07-May-15	652.490,000	21.600,000	1508G7637333	05
23	1513313010654039	25-Aug-15	640.458,750	14.000,000	0504780005620614	06
24	15133130106568784	17-Apr-15	857.322,500	30.000,000	0511650012121313	06
25	1513313010653027	05-Apr-15	891.500,000	20.000,000	0B1405011851580	06
26	15133130106504577	23-Apr-15	518.150,000	6.750,000	0200070405061216	06
27	1513313010657074	02-12-2015	6.014,700	6.614,000	0F0122V8R0VQF72	07
28	1513313010657073	01-12-2015	45.214,000	21.561,200	72R322V87V0E39F7	07
29	1513313010657072	02-12-2015	103.482,000	42.482,400	78A522V86F02V74P2	07
30	1513313010657095	03-12-2015	211.400,100	60.562,800	AA4022159DU73852	07
31	1513313010657096	03-12-2015	217.995,000	80.066,226	1B04C2V328900022	07
	TOTAL		6.079.810,210	2.654.361,946		

STATE ACCOUNTABILITY REVELATION PROJECT (STAR) ANNUAL REPORT 2015
 List of Rangkap RENCANA (GRI) Refused
 for the year ended 31 December 2015

PMU - PUSAT PERKHIDMATAN KEATIHAN FUNKSIONAL AKTIVITAS

No	SPK		Medium	Sejumlah	MTEK	Maksud
	No	Tgl				
1	1519313010000005	14-12-2015	26,697,000	2,827,649	5040520059054001	SPK No. 000004/Persepsi/Kepercayaan/SPK/Kepercayaan/SPK/10/12/2015 Desember 2015 ST 301/ST/12/2015 (1/12/2015) 1/12/2015 2015
2	1519313010000006	18-12-2015	6,966,000	681,700	7147438000000000	SPK No. 000004/Persepsi/Kepercayaan/SPK/Kepercayaan/SPK/10/12/2015 Desember 2015 ST 301/ST/12/2015 (1/12/2015) 1/12/2015 2015
3	1519313010000007	17-12-2015	15,703,260	783,100	0750030050000000	SPK No. 000004/Persepsi/Kepercayaan/SPK/Kepercayaan/SPK/10/12/2015 Desember 2015 ST 301/ST/12/2015 (1/12/2015) 1/12/2015 2015
4	1519313010000008	17-12-2015	14,460,000	3,000,000	1500000057400101	SPK No. 000004/Persepsi/Kepercayaan/SPK/Kepercayaan/SPK/10/12/2015 Desember 2015 ST 301/ST/12/2015 (1/12/2015) 1/12/2015 2015
5	1519313010000009	17-12-2015	17,852,400	7,141,900	0710000000000000	SPK No. 000004/Persepsi/Kepercayaan/SPK/Kepercayaan/SPK/10/12/2015 Desember 2015 ST 301/ST/12/2015 (1/12/2015) 1/12/2015 2015
6	1519313010000010	17-12-2015	49,134,190	17,132,800	2780000000000000	SPK No. 000004/Persepsi/Kepercayaan/SPK/Kepercayaan/SPK/10/12/2015 Desember 2015 ST 301/ST/12/2015 (1/12/2015) 1/12/2015 2015
TOTAL			130,245,050	35,040,507		

APPENDIX 6

FISSA STAR PROJECT

Financial Statement for Special Account (PSSA) NO. 661.31141198
 (1). Detail application for replenishment during fiscal year 2015 period from January 01, 2015 up to December 31, 2015

No.	Date of application	Category	Initial Budget Allocation for Special Account				Allocation by 2015				Remarks	
			Approved Budget		Actual Budget Expenditure (2015)		Actual		Remaining			
			2014	2015	Jan	Dec 31	2015	2015	2015	2015		
								20 DIB (SOE)	15-01-2015	271,337,000		
								21-BHUB (SOE)	15-01-2015	544,954,000		
	WA No. 27 DIBP 19-01-2015	01: Research and Development 02: Institutional Development 03: Equipment, Vehicles & Furniture 04: Teaching and Learning Materials 05: Consulting Services 06: Training and Fellowships 07: Project Management Subtotal					51,278,300 4,740,337 41,718,800 82,281,400 5,136,341,725 472,946,830 9,378,263,200					
	WA No. 33 DIBP 30-01-2015	03: Equipment, Vehicles & Furniture 06: Training and Fellowships Subtotal	4,257,530,000 1,500,500,000 3,338,000,000	181,533,451 125,700,641 302,234,092					22 DIB (SOE)	04-02-2015	462,909,650	
	WA No. 28 DIBP 02-03-2015	06: Training and Fellowships Subtotal	5,387,848,000 5,387,848,000	48,422,797 48,422,797								
	WA No. 35 DIBP 30-03-2015	01: Research and Development 02: Institutional Development 03: Equipment, Vehicles & Furniture 04: Teaching and Learning Materials 05: Consulting Services 06: Training and Fellowships 07: Project Management Subtotal			15,250,000 258,765,400 57,628,000 19,119,725 2,059,524,455 4,059,524,455 4,059,524,455 5,278,427,695	2,813,735 19,352,796 1,678,300 31,653,177 229,029,777 4,059,524,455 4,059,524,455 62,144,450		35 DIBP (SOE)	24-05-2015	423,411,650		
	WA No. 36 DIBP 30-05-2015	06: Training and Fellowships Subtotal	3,071,159,500 3,071,159,500	181,166,669 181,166,669					36 DIBP (SOE)	24-04-2015	101,166,669	
	WA No. 37 DIBP 08-04-2015	01: Research and Development 02: Institutional Development 03: Equipment, Vehicles & Furniture 04: Teaching and Learning Materials 05: Consulting Services 06: Training and Fellowships 07: Project Management Subtotal					135,000,000 5,104,500,000 899,375,180	10,638,300 367,739,840 899,375,180	37 DIBP (SOE)	28-04-2015	198,375,180	
	WA No. 32 DIBP 15-01-2015	06: Training and Fellowships	1,511,475,300	116,614,711								

No.	No. of Applications	Category	10/03/2014 - 09/30/2015 (Budgetary)		10/01/2015 - 09/30/2015 (Actual)		Approved by	Date	Remarks
			Contractual (RUP)		Non-Contractual (RUP)				
			RUP	Non-RUP	RUP	Non-RUP			
9	WA No. 29 D/PB 24-04-2015	01	1,305,977,000	1,064,757,711	206,072,550	28,879,791	28 D/PB (806)	24-04-2015	
		02			0	0			
		03			25,800,000	1,742,341			
		04			117,708,200	3,066,701			
		05			250,000,000	177,161,641			
		06			1,348,826,705	128,944,132			
		07			29,000,000	5,745,091			
	Subtotal			2,667,100,255	283,111,704			206,113,301	
10	WA No. 30 D/PB 23-05-2015	01			0	0	30 D/PB (806)	23-05-2015	
		02			0	0			
		03			0	0			
		04			0	0			
		05			0	0			
		06			5,657,000,000	673,575,000			
		07			12,524,100	3,381,211			
	Subtotal			5,669,124,100	676,956,211			430,956,211	
13	WA No. 31 D/PB 01-06-2015	01			3,970,000	306,251	31 D/PB (806)	01-06-2015	
		02			0	0			
		03			0	0			
		04			1,582,991,000	1,961,541			
		05			0	0			
		06			1,221,326,350	64,674,919			
		07			0	0			
	Subtotal			2,495,326,350	1,972,511,611			1,497,511,611	
11	WA No. 32 D/PB 10-06-2015	01			0	0	31 D/PB (806)	10-06-2015	
		02			0	0			
		03			0	0			
		04			0	0			
		05			32,150,000	2,761,601			
		06			3,558,300,000	438,408,051			
		07			0	0			
	Subtotal			3,590,450,000	441,169,651			441,169,651	
12	WA No. 33 D/PB 10-06-2015	01	1,350,000,000	103,883,333			33 D/PB (806)	10-06-2015	
		Subtotal							
15	WA No. 34 D/PB 17-06-2015	01			0	0	34 D/PB (806)	17-06-2015	
		02			0	0			
		03			0	0			
		04			0	0			
		05			0	0			
		06			5,083,810,000	386,371,171			
		07			2,554,059	3,242,131			
	Subtotal			5,122,414,059	390,613,301			390,613,301	

Sl. No.	Project Title	Category	With Financial Details (in Lakhs)		Financials (in Lakhs)		Project Period	Project Status	Remarks
			Budget	Actual Expenditure	Budget	Actual Expenditure			
14	W.A. No. 33-DIPB 15-07-2015	01: Research and Development 02: Institutional Development 03: Equipment, Vehicles & Furniture 04: Teaching and Learning Materials 05: Consulting Services 06: Training and Fellowships 07: Project Management Subtotal		5,410,000	257.77				
				0	0				
				11,440,000	861.77				
				98,950,700	7,517.12				
				3,715,373,363	120,504.18				
				0	0				
				1,032,407,260	130,323.76	56-DIPB (SCE)	17-07-2015		39,13,72
15	W.A. No. 16-DIPB 19-07-2015	01: Research and Development 02: Institutional Development 03: Equipment, Vehicles & Furniture 04: Teaching and Learning Materials 05: Consulting Services 06: Training and Fellowships 07: Project Management Subtotal		3,200,000	2,404.40				
				0	0				
				11,440,000	868.09				
				41,463,968	3,147.57				
				0	0				
				1,872,918,933	303,074.44				
				170,456,050	12,787.89				
				5,124,04,338	383,093.11	56-DIPB (SCE)	16-07-2015		363,692.13
16	W.A. No. 37-DIPB 11-07-2015	06: Training and Fellowships Subtotal	1,355,621,000	1,114,80.39					
			1,355,621,000	1,114,80.39			37-DIPB (SCE)	11-08-2015	1,01,669.30
17	W.A. No. 30-DIPB 01-06-2015	06: Training and Fellowships Subtotal	3,168,800,000	2,27,198.63					
			3,168,800,000	2,27,198.63			38-DIPB (SCE)	30-06-2015	2,17,149.63
18	W.A. No. 35-DIPB 19-05-2015	01: Research and Development 02: Institutional Development 03: Equipment, Vehicles & Furniture 04: Teaching and Learning Materials 05: Consulting Services 06: Training and Fellowships 07: Project Management Subtotal							
				0	0				
				0	0				
				191,741,160	7,621.91				
				33,431,000	2,699.81				
				2,813,458,108	549,006.97				
				27,113,900	2,057.15				
				1,607,963,718	562,354.74	39-DIPB (SCE)	15-05-2015		501,354.74
19	W.A. No. 40-DIPB 26-08-2015	01: Research and Development 02: Institutional Development 03: Equipment, Vehicles & Furniture 04: Teaching and Learning Materials 05: Consulting Services 06: Training and Fellowships 07: Project Management Subtotal							
				0	0				
				0	0				
				1,189,600,000	81,125.30				
				0	0				
				49,113,000	3,697.63				
				2,085,446,000	722,155.26				
				56,150,106	4,223.57				
				4,130,739,600	317,419.79	40-DIPB (SCE)	16-08-2015		31,1,319.79
20	W.A. No. 41-DIPB 03-09-2015	06: Training and Fellowships Subtotal	1,736,850,000	127,708.88					
			1,736,850,000	127,708.88			41-DIPB (SCE)	06-09-2015	1,27,708.88
21	W.A. No. 43-DIPB 15-05-2015	01: Research and Development 02: Institutional Development 03: Equipment, Vehicles & Furniture		5,54,1000	326.74				
				0	0				
				0	0				

No.	No. of the Application	Category	Approved Expenditure for the Project		Project No.	Actual Expenditure		Date of Completion	Remarks
			Budgeted			Actual			
			2014	2015		2014	2015		
				55,004,500	3,964,84				
				226,425,000	21,713,20				
				3,77,35,716	225,205,84				
				40,943,307	3,536,87				
				4,03,339,397	302,206,63	43 DPE 351	09-10-2015	304,338,64	
20	WA No. 13 DPE 00-10-2015	01 Research and Development 02 Institutional Development 03 Equipment, Vehicles & Furniture 04 Teaching and Learning Materials 05 Consulting Services 06 Training and Fellowships 07 Project Management Subtotal							
				10,000,000	12,851,20				
				0	0				
				10,425,000	21,642,92				
				4,26,555,000	327,370,56				
				309,734,176	63,078,56				
				6,12,554,376	5,50,04,20	43 DPE 3007	28-10-2015	134,904,46	
				14,188,400	1,285,51				
21	WA No. 14 DPE 15-10-2015	01 Research and Development 02 Institutional Development 03 Equipment, Vehicles & Furniture 04 Teaching and Learning Materials 05 Consulting Services 06 Training and Fellowships 07 Project Management Subtotal							
				22,300,000	1,977,46				
				26,390,493	1,762,37				
				0	0				
				2,00,422,000	187,203,55				
				6,438,175	648,05				
				6,77,801,365	3,92,756,32	34 D PE 3003	28-10-2015	38,75,245	
				84,538,600	5,782,27				
22	WA No. 15 DPE 15-10-2015	01 Research and Development 02 Institutional Development 03 Equipment, Vehicles & Furniture 04 Teaching and Learning Materials 05 Consulting Services 06 Training and Fellowships 07 Project Management Subtotal							
				0	0				
				0	0				
				0	0				
				326,817,315	22,216,48				
				7,951,400,000	542,052,96				
				0	0				
				8,974,085,104	5,70,072,92	43 DPE 3001	09-11-2015	5,00,072,72	
23	WA No. 16 DPE 20-10-2015	01 Training and Fellowships Subtotal	1,77,225,000	121,837,55					
			37,76,22,000	21,1,839,75					
24	WA No. 17 DPE 18-10-2015	01 Research and Development 02 Institutional Development 03 Equipment, Vehicles & Furniture 04 Teaching and Learning Materials 05 Consulting Services 06 Training and Fellowships 07 Project Management Subtotal							
				78,524,000	5,577,98				
				0	0				
				14,360,000	1,075,16				
				302,715,800	7,712,84				
				261,175,000	18,652,53				
				307,079,815	240,205,47				
				45,092,997	854,01				
				2,761,785,488	2,72,820,52	47 DPE 3007	16-11-2015	217,07,577	
25	WA No. 18 DPE 03-11-2015	01 Training and Fellowships Subtotal	1,42,513,800	103,158,76					
			4,424,513,800	1,13,158,36					
26	WA No. 19 DPE	01 Research and Development							

No.	Project Title	Category	Approved Amount (USD)		Disbursed Amount (USD)		Project ID	Start Date	End Date	Remarks
			Budget (USD)		Actual (USD)					
			Original	Revised	Original	Revised				
26	WA No. 46 DIPB 09-12-2015	03 Institutional Development 04 Equipment, Vehicles & Furniture 05 Teaching and Learning Materials 06 Consulting Services 07 Training and Fellowships 08 Project Management Subtotal								
27	WA No. 46 DIPB 09-12-2015	01 Training and Fellowships Subtotal	1,822,000.000	120,989.54						
28	WA No. 51 DIPB 19-12-2015	01 Training and Fellowships Subtotal	1,632,000.000	120,989.54						
29	WA No. 52 DIPB 03-11-2015	03 Equipment, Vehicles & Furniture Subtotal	1,627,273.000	119,993.26						
30	WA No. 53 DIPB 22-11-2015	00 Research and Development 01 Institutional Development 02 Equipment, Vehicles & Furniture 03 Teaching and Learning Materials 04 Consulting Services 05 Training and Fellowships 06 Project Management Subtotal			148,925.250	10,251.02				
31	WA No. 54 DIPB 20-11-2015	Additional initial deposit Subtotal			1,000,000.000	1,000,000.00				
32	WA No. 59 DIPB 24-12-2015	01 Research and Development 02 Institutional Development 03 Equipment, Vehicles & Furniture 04 Teaching and Learning Materials 05 Consulting Services 06 Training and Fellowships 07 Project Management Subtotal			11,520.000	998.62				
33	WA No. 61 DIPB	01 Research and Development 02 Institutional Development 03 Equipment, Vehicles & Furniture 04 Teaching and Learning Materials 05 Consulting Services 06 Training and Fellowships 07 Project Management Subtotal			222,852,102	15,985.83				
34	WA No. 57 DIPB	01 Training and Fellowships	5,795,967.000	416,926.08						

No.	Acct. Title & App. Period	Account	FUND BALANCE APPLICATION BY REPORTING UNIT				REVENUES BY FEE				REMARKS	
			SPECIALTY SALARY (15)		STATEMENT OF EXPENDITURE (100)		FEE		REVENUE			
			15	150	100	100	100	100	100	100		
		Salaries	5,899,067.00	416,337.08								
55	WAL 558 OF 01 30-12-2013	01 Research and Development			274,821.00	25,376						
		02 Instructional Development			52,346.82	3,859						
		04 Equipment, Vehicles & Supplies										
		04 Teaching and Learning Materials										
		05 Consulting Services			273,095.046	19,569						
		08 Training and Conferences			5,720,347.800	703,291						
		07 Project Management			10,237,893.588	747,165.31						
		Subtotal										
		TOTAL	18,378,167.880	2,577,140	126,966,999.667	4,387,282.91				11,533,262.43		

Financial Statement for Special Account (FISSA) NO. 601.311.41198

2). Total Amounts Refunds to Special Account up to December 31, 2015, consist of:

No.	Statement			Debit amount (USD)	Remarks
	Date	Item No.	PV Page		
1	15-07-2015	18	17-3	203.153.62	Correction on double debit
TOTAL				203.153.62	

(b) USD

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Financial Statement for Special Account (FISSA) NO. 501.31141198

3). Total amounts withdraw from Special Account in FY 2015

in US\$

No	Months	Financial Year	Amount	Bl statement ending Balance of month
	Parting balance December	2014		10,712.90
1.	January	2015	96,009.14	85,417.65
2.	February	2015	8,907.43	1,641,639.90
3.	March	2015	392,634.45	1,310,631.24
4.	April	2015	1,015,385.21	1,342,647.30
5.	May	2015	756,376.53	1,222,842.70
6.	June	2015	926,538.57	942,611.60
7.	July	2015	675,484.85	999,036.61
8.	August	2015	818,976.19	901,220.57
9.	September	2015	698,017.73	1,202,801.10
10.	October	2015	1,524,773.29	610,603.04
11.	November	2015	1,702,699.39	101,611.22
12.	December	2015	2,910,923.89	32,503.68
Total Expenditures of FY 2015			11,734,125.67	

Financial Statement for Special Account (FISSA) NO. 601.31141198

- 4). Total amounts previously claimed for replenishment but not yet credited at year end (December 31, 2015)

in US\$

Withdrawal application of FPAR Project			
No.	Ref. No.	Date	Amount
1	WA No. 56 DIPP (Statement of Expenditures)	19-12-2015	218,328.55
2	WA No. 57 DIPP (Summary Sheet)	21-12-2015	416,924.08
3	WA No. 58 DIPP (Statement of Expenditures)	30-12-2015	747,062.1
TOTAL			1,382,358.64

5) List of Total Expenditures Within each Fiscal Special Account but Not Yet Classified for Replenishment up to December 31, 2015, consist of:

No.	Date	FISCAL YEAR		Amount	No.	Date	FISCAL YEAR	Amount	Remarks
		2014	2015						
1	06-11-2015	2	17-1	2,897,297	133,576,614,343	06-01-2015	Johns II	493,882,250	WA-61
2	06-11-2015	18	17-1	3,723,237	133,576,614,343	06-01-2015	Johns IV	450,322,500	WA-61
3	06-11-2015	16	17-1	1,883,253	133,576,614,343	06-01-2015	Johns IV	25,918,200	WA-61
4	06-12-2015	3	17-1	2,005,229	133,576,614,343	06-01-2015	Johns IV	2,111,300	WA-61
5	07-02-2015	7	17-1	36,246,431	133,576,614,343	07-01-2015	Johns IV	29,888,200	WA-61
6	07-03-2015	5	17-1	1,884,621	133,576,614,343	07-01-2015	Johns IV	1,884,621	WA-61
7	07-12-2015	19	17-1	15,175,627	133,576,614,343	07-12-2015	Johns IV	211,367,600	WA-61
8	07-02-2015	19	17-1	22,776,629	133,576,614,343	07-12-2015	Johns IV	1,812,800	WA-61
9	07-12-2015	19	17-1	990,333	133,576,614,343	07-12-2015	Johns IV	1,812,800	WA-61
10	07-12-2015	21	17-1	16,722,287	133,576,614,343	07-12-2015	Johns IV	34,887,000	WA-61
11	07-13-2015	21	17-1	26,729,791	133,576,614,343	07-13-2015	Johns IV	93,433,900	WA-61
12	11-12-2015	3	17-1	15,716,301	133,576,614,343	11-12-2015	Johns IV	21,785,000	WA-61
13	12-12-2015	2	17-1	1,725,866	133,576,614,343	12-12-2015	Johns IV	1,592,200	WA-61
14	12-12-2015	5	17-1	2,269,511	133,576,614,343	12-12-2015	Johns IV	39,417,000	WA-61
15	03-12-2015	6	17-1	4,294,660	133,576,614,343	03-12-2015	Johns IV	48,466,000	WA-61
16	05-12-2015	8	17-1	14,013,834	133,576,614,343	05-12-2015	Johns IV	28,000,000	WA-61
17	06-12-2015	9	17-1	1,800,260	133,576,614,343	06-12-2015	Johns IV	2,000,000	WA-61
18	06-12-2015	11	17-1	3,710,657	133,576,614,343	06-12-2015	Johns IV	45,300,000	WA-61
19	05-12-2015	12	17-1	4,295,168	133,576,614,343	05-12-2015	Johns IV	45,312,000	WA-61
20	05-12-2015	14	17-1	2,367,697	133,576,614,343	05-12-2015	Johns IV	30,200,000	WA-61
21	05-12-2015	15	17-1	1,100,223	133,576,614,343	05-12-2015	Johns IV	2,319,500	WA-61
22	05-12-2015	4	17-1	7,286,674	133,576,614,343	05-12-2015	Johns IV	14,380,000	WA-61
23	05-12-2015	6	17-1	1,646,701	133,576,614,343	05-12-2015	Johns IV	11,582,000	WA-61
24	05-12-2015	5	17-1	3,716,117	133,576,614,343	05-12-2015	Johns IV	14,000,000	WA-61
25	05-12-2015	4	17-1	75,398,411	133,576,614,343	05-12-2015	Johns IV	244,790,000	WA-61
26	05-12-2015	7	17-1	62,783,250	133,576,614,343	05-12-2015	Johns IV	1,300,000,000	WA-61
27	05-12-2015	6	17-1	2,114,144	133,576,614,343	05-12-2015	Johns IV	1,424,550,000	WA-61
28	05-12-2015	9	17-1	20,500,520	133,576,614,343	05-12-2015	Johns IV	338,430,000	WA-61
29	05-12-2015	10	17-1	2,114,144	133,576,614,343	05-12-2015	Johns IV	4,500,000,000	WA-61
30	05-12-2015	11	17-1	2,114,144	133,576,614,343	05-12-2015	Johns IV	1,218,000,000	WA-61
31	05-12-2015	12	17-1	2,114,144	133,576,614,343	05-12-2015	Johns IV	4,044,000,000	WA-61
32	05-12-2015	13	17-1	2,114,144	133,576,614,343	05-12-2015	Johns IV	2,300,000,000	WA-61
33	05-12-2015	14	17-1	2,114,144	133,576,614,343	05-12-2015	Johns IV	2,070,000,000	WA-61
34	05-12-2015	15	17-1	2,114,144	133,576,614,343	05-12-2015	Johns IV	2,300,000,000	WA-61
35	05-12-2015	16	17-1	2,114,144	133,576,614,343	05-12-2015	Johns IV	10,610,000	WA-61
36	05-12-2015	1	17-1	2,114,144	133,576,614,343	05-12-2015	Johns IV	2,300,000	WA-61
37	05-12-2015	2	17-1	2,114,144	133,576,614,343	05-12-2015	Johns IV	2,300,000	WA-61
38	05-12-2015	3	17-1	2,114,144	133,576,614,343	05-12-2015	Johns IV	2,300,000	WA-61
39	05-12-2015	4	17-1	2,114,144	133,576,614,343	05-12-2015	Johns IV	2,300,000	WA-61
40	05-12-2015	5	17-1	2,114,144	133,576,614,343	05-12-2015	Johns IV	2,300,000	WA-61
41	05-12-2015	6	17-1	2,114,144	133,576,614,343	05-12-2015	Johns IV	2,300,000	WA-61
42	05-12-2015	7	17-1	2,114,144	133,576,614,343	05-12-2015	Johns IV	2,300,000	WA-61
43	05-12-2015	8	17-1	2,114,144	133,576,614,343	05-12-2015	Johns IV	2,300,000	WA-61
44	05-12-2015	9	17-1	2,114,144	133,576,614,343	05-12-2015	Johns IV	2,300,000	WA-61
45	05-12-2015	10	17-1	2,114,144	133,576,614,343	05-12-2015	Johns IV	2,300,000	WA-61
46	05-12-2015	11	17-1	2,114,144	133,576,614,343	05-12-2015	Johns IV	2,300,000	WA-61
47	05-12-2015	12	17-1	2,114,144	133,576,614,343	05-12-2015	Johns IV	2,300,000	WA-61
48	05-12-2015	13	17-1	2,114,144	133,576,614,343	05-12-2015	Johns IV	2,300,000	WA-61
49	05-12-2015	14	17-1	2,114,144	133,576,614,343	05-12-2015	Johns IV	2,300,000	WA-61
50	05-12-2015	15	17-1	2,114,144	133,576,614,343	05-12-2015	Johns IV	2,300,000	WA-61
51	05-12-2015	16	17-1	2,114,144	133,576,614,343	05-12-2015	Johns IV	2,300,000	WA-61
52	05-12-2015	17	17-1	2,114,144	133,576,614,343	05-12-2015	Johns IV	2,300,000	WA-61
53	05-12-2015	18	17-1	2,114,144	133,576,614,343	05-12-2015	Johns IV	2,300,000	WA-61
54	05-12-2015	19	17-1	2,114,144	133,576,614,343	05-12-2015	Johns IV	2,300,000	WA-61
55	05-12-2015	20	17-1	2,114,144	133,576,614,343	05-12-2015	Johns IV	2,300,000	WA-61
56	05-12-2015	21	17-1	2,114,144	133,576,614,343	05-12-2015	Johns IV	2,300,000	WA-61
57	05-12-2015	22	17-1	2,114,144	133,576,614,343	05-12-2015	Johns IV	2,300,000	WA-61
58	05-12-2015	23	17-1	2,114,144	133,576,614,343	05-12-2015	Johns IV	2,300,000	WA-61
59	05-12-2015	24	17-1	2,114,144	133,576,614,343	05-12-2015	Johns IV	2,300,000	WA-61
60	05-12-2015	25	17-1	2,114,144	133,576,614,343	05-12-2015	Johns IV	2,300,000	WA-61
61	05-12-2015	26	17-1	2,114,144	133,576,614,343	05-12-2015	Johns IV	2,300,000	WA-61
62	05-12-2015	27	17-1	2,114,144	133,576,614,343	05-12-2015	Johns IV	2,300,000	WA-61
63	05-12-2015	28	17-1	2,114,144	133,576,614,343	05-12-2015	Johns IV	2,300,000	WA-61
64	05-12-2015	29	17-1	2,114,144	133,576,614,343	05-12-2015	Johns IV	2,300,000	WA-61
65	05-12-2015	30	17-1	2,114,144	133,576,614,343	05-12-2015	Johns IV	2,300,000	WA-61
66	05-12-2015	31	17-1	2,114,144	133,576,614,343	05-12-2015	Johns IV	2,300,000	WA-61
67	05-12-2015	1	17-1	2,114,144	133,576,614,343	05-12-2015	Johns IV	2,300,000	WA-61
68	05-12-2015	2	17-1	2,114,144	133,576,614,343	05-12-2015	Johns IV	2,300,000	WA-61
69	05-12-2015	3	17-1	2,114,144	133,576,614,343	05-12-2015	Johns IV	2,300,000	WA-61
70	05-12-2015	4	17-1	2,114,144	133,576,614,343	05-12-2015	Johns IV	2,300,000	WA-61
71	05-12-2015	5	17-1	2,114,144	133,576,614,343	05-12-2015	Johns IV	2,300,000	WA-61
72	05-12-2015	6	17-1	2,114,144	133,576,614,343	05-12-2015	Johns IV	2,300,000	WA-61
73	05-12-2015	7	17-1	2,114,144	133,576,614,343	05-12-2015	Johns IV	2,300,000	WA-61
74	05-12-2015	8	17-1	2,114,144	133,576,614,343	05-12-2015	Johns IV	2,300,000	WA-61
75	05-12-2015	9	17-1	2,114,144	133,576,614,343	05-12-2015	Johns IV	2,300,000	WA-61
76	05-12-2015	10	17-1	2,114,144	133,576,614,343	05-12-2015	Johns IV	2,300,000	WA-61
77	05-12-2015	11	17-1	2,114,144	133,576,614,343	05-12-2015	Johns IV	2,300,000	WA-61
78	05-12-2015	12	17-1	2,114,144	133,576,614,343	05-12-2015	Johns IV	2,300,000	WA-61
79	05-12-2015	13	17-1	2,114,144	133,576,614,343	05-12-2015	Johns IV	2,300,000	WA-61
80	05-12-2015	14	17-1	2,114,144	133,576,614,343	05-12-2015	Johns IV	2,300,000	WA-61
81	05-12-2015	15	17-1	2,114,144	133,576,614,343	05-12-2015	Johns IV	2,300,000	WA-61
82	05-12-2015	16	17-1	2,114,144	133,576,614,343	05-12-2015	Johns IV	2,300,000	WA-61
83	05-12-2015	17	17-1	2,114,144	133,576,614,343	05-12-2015	Johns IV	2,300,000	WA-61
84	05-12-2015	18	17-1	2,114,144	133,576,614,343	05-12-2015	Johns IV	2,300,000	WA-61
85	05-12-2015	19	17-1	2,114,144	133,576,614,343	05-12-2015	Johns IV	2,300,000	WA-61
86	05-12-2015	20	17-1	2,114,144	133,576,614,343	05-12-2015	Johns IV	2,300,000	WA-61
87	05-12-2015	21	17-1	2,114,144	133,576,614,343	05-12-2015	Johns IV	2,300,000	WA-61
88	05-12-2015	22	17-1	2,114,144	133,576,614,343	05-12-2015	Johns IV	2,300,000	WA-61
89	05-12-2015	23	17-1	2,114,144	133,576,614,343	05-12-2015	Johns IV	2,300,000	WA-61