

AUDITED PROJECT FINANCIAL STATEMENTS

Project N° : 1100001706

Grant No. 2000001446

Period covered: 1st January 2018 – 31st December 2018

Integrated Participatory Development And Management Of The Irrigation Sector Project (IPDMIP)

Prepared by: BPKP

Received on 28th June 2019

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**BADAN PENGAWASAN KEUANGAN DAN PEMBANGUNAN
DEPUTI BIDANG PENGAWASAN INSTANSI PEMERINTAH
BIDANG PEREKONOMIAN DAN KEMARITIMAN
DIREKTORAT PENGAWASAN BIDANG KERJA SAMA INVESTASI DAN
PEMBIAYAAN PEMBANGUNAN**

Jalan Pramuka Nomor 33, Jakarta 13120
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**INDEPENDENT AUDITOR'S REPORT
ON
INTEGRATED PARTICIPATORY DEVELOPMENT AND MANAGEMENT
OF IRRIGATION PROJECT (IPDMIP)
IFAD GRANT NO. 2000001446
UNDER
DIRECTORATE OF WATER RESOURCES AND IRRIGATION
NATIONAL DEVELOPMENT PLANNING AGENCY
FOR THE YEAR ENDED DECEMBER 31, 2018**

**NUMBER : LAI – 28/D105/02/2019
DATE : JUNE 28th, 2019**

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Number : LAI -28/D105/02/2019

June 28th, 2019

A. Independent Auditor's Report

To:

1. Director of Water Resources and Irrigation, National Development Planning Agency
As NPIU Integrated Participatory Development and Management of Irrigation Project (IPDMIP)
2. Director General of Budget Financing and Risk Management, Ministry of Finance

Jakarta

Opinion

We have audited the accompanying Financial Statements of the Integrated Participatory Development and Management of Irrigation Project (IPDMIP) under IFAD Grant Number 2000001446 as at December 31, 2018 and for the year then ended, which comprise of Cumulative of Project Sources and Uses of Funds and Special Account Activity Statement, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, (a) the financial statements referred to above, and the appended notes, present fairly in all material respects, the financial position of the Integrated Participatory Development and Management of Irrigation Project (IPDMIP) under IFAD Grant Number 2000001446 as at December 31, 2018 and for the year then ended in conformity with the accounting basis described in note B.2.b; (b) Director of Water Resources and Irrigation, National Development Planning Agency as NPIU has utilized all proceeds of the grant withdrawn from the IFAD only for the purpose of the project in accordance with the financing agreement; and no proceeds of the grant have been utilized for other purposes; and (c) Director of Water Resources and Irrigation, National Development Planning Agency was in compliance as of the end of the financial year with all financial covenants of the financing agreement.

In addition:

- a. With respect to the Statement of Expenditures, adequate supporting documentation has been maintained to support claims to the International Fund Agricultural Development (IFAD) for replenishment of expenditures incurred, and all expenditures incurred are eligible for financing under IFAD Grant Number 2000001446.
- b. The Special Account Activity Statements of IFAD Grant Number 2000001446 gave a fair view of the receipts collected and payments made during the year ended December 31, 2018, and these receipts and payments support special account liquidation/replenishments during the year.

Basis for Opinion

We conducted our audit in accordance with the auditing standards prescribed by the Indonesian Institute of Certified Public Accountants that referred to International Standards on Auditing (ISAs). Our responsibilities under those provisions and standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Project in accordance with the International Ethics Standards Board of Accountants' Code of Ethics for Professional Accountants (IESBA Code), together with the ethical requirements that are relevant to our audit of the financial statements in Indonesia, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

We have determined that there are no key audit matters to communicate in our report.

Responsibilities of Management

These financial statements are the responsibility of the Director of Water Resources and Irrigation, National Development Planning Agency.

Management is responsible for the preparation and fair presentation of the financial statement for the Integrated Participatory Development and Management of Irrigation Project (IPDMIP) and for such internal control as management determines is necessary to enable the preparation of a statement that is free from material misstatement, whether due to fraud or error.

Those charged with governance are responsible for overseeing the Project's financial reporting process.

Auditor's Responsibilities

Our objectives are to obtain reasonable assurance about whether the financial statements are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the auditing standards prescribed by the Indonesian Institute of Certified Public Accountants that referred to ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with auditing standards prescribed by the Indonesian Institute of Certified Public Accountants that referred to ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Director,

Suyarsih Fifi Herwati

Accountant, State Register RNA-21755

B. Financial Statements

Financial Statements of Integrated Participatory Development and Management of Irrigation Project (IPDMIP) Grant No. 2000001446 comprise of :

1. Project Sources and Uses of Funds
2. Notes to Financial Statements
 - a. General Description of the Project
 - b. Accounting Policies
 - c. Explanation of the Cumulative Project Uses of Funds by Category
3. Special Account Activity Statement

1 Project Sources and Uses of Funds

Integrated Participatory Development and Management of Irrigation Program (KMC-IPDMIP)
IFAD Grant No. 2000001446
Project Sources and Uses of Funds
For the Year Ended December 31st, 2018

No.	Sources and Use of Funds	Actual			Planned			Variance in %		
		Cumulative up to 2017	Year to date	Cumulative up to Year 2018	Cumulative up to 2017	Year to date	Cumulative up to Year 2018	Previous Year	Year to date	Cumulative up to Date
		IDR	IDR	IDR	IDR	IDR	IDR	IDR	IDR	IDR
		1	2	3	4	5	6	7=1/4	8=2/5	9=3/6
	Sources of Funds (by Category)									
1	IFAD Grant No.2000001446	286.896.800,00	3.210.643.464,00	3.497.540.264,00	500.000.000,00	4.000.000.000,00	4.500.000.000,00	57,38%	80,27%	77,72%
	Sub Total Loan/ Grant	286.896.800,00	3.210.643.464,00	3.497.540.264,00	500.000.000,00	4.000.000.000,00	4.500.000.000,00	57,38%	80,27%	77,72%
2	Government of Indonesia	-	-	-	-	-	-	-	-	-
	Total Sources of Funds	286.896.800,00	3.210.643.464,00	3.497.540.264,00	500.000.000,00	4.000.000.000,00	4.500.000.000,00	57,38%	80,27%	77,72%
	Use of Funds (expenditures) by Project Category									
	Category 1 - Equipment and Material	-	179.671.600,00	179.671.600,00	15.450.000,00	345.843.000,00	361.293.000,00	0,00%	51,95%	49,73%
	Category 2 - Consultancy	58.000.000,00	1.004.692.000,00	1.062.692.000,00	291.000.000,00	2.197.391.000,00	2.488.391.000,00	19,93%	45,72%	42,71%
	Category 3 - Workshop dan Training	216.930.800,00	1.505.232.702,00	1.722.163.502,00	107.116.640,00	790.100.000,00	897.216.640,00	202,52%	190,51%	191,95%
	Category 4 - Operating Cost	11.966.000,00	521.047.162,00	533.013.162,00	86.433.360,00	666.660.000,00	753.093.360,00	13,84%	78,16%	70,78%
	Total expenditures	286.896.800,00	3.210.643.464,00	3.497.540.264,00	500.000.000,00	4.000.000.000,00	4.500.000.000,00	57,38%	80,27%	77,72%

2. Notes to Financial Statements

a. General Description of the Project

In line with the national development program in irrigation which is stated in the target of Medium Term of National Development Plan (*RPJMN-Rencana Pembangunan Jangka Menengah Nasional*) 2015-2019 in order to improve and strengthen food sovereignty, Integrated Participatory Development and Management of Irrigation Project (IPDMIP) is designed to support Government of Indonesia's efforts to overcome barriers and increase agricultural productivity reducing rural poverty, promoting gender equality and improving nutrition, through revitalizing agricultural extension services and upgrading irrigation systems through rehabilitation and improvement of irrigation system management.

In this activity the Director of Water Resources and Irrigation, National Development Planning Agency/*Bappenas (Badan Perencanaan Pembangunan Nasional)* became one of the National Project Implementation Unit (NPIU) which has a role as National Steering Committee on Water Resources (NSCWR) by establishing Knowledge Management Center (KMC). KMC activities uses the budget with funding from the International Fund for Agriculture Development (IFAD) grant of EUR1.41 million.

1) Goals and Objectives

KMC IPDMIP aims to support the overall government IPDMIP programs by implementing the development coordination function as well as encouraging the improvement of pro-smallholder policies by taking the following steps:

- a) Identifying potential policy issues and thematic studies by task forces involving pool of expert;
- b) Conducting thematic studies on priority issues;
- c) The results of policy analysis and assessment are reviewed by the pool of experts for the resulting policy brief;
- d) Policy recommendations submitted to NSCWR;
- e) Conducting documentation of Data, Information, Knowledge and Other Documents related to the IPDMIP project and other irrigation issues;
- f) Implementation of thematic studies by implementing partners

The objectives of KMC IPDMIP Bappenas activities are as follows:

- a) The resulting policy recommendations are submitted to the authorized institution;
- b) Empirical evidence for policy improvement and improvement of the planning process, based on quality analysis or review results; and
- c) Policy dialogue is implemented by involving stakeholders related to water resources and irrigation

2) Project Specification

Project financing comes from IFAD Grant No. 2000001446 with the specification as follow:

- Grant Number	: 2000001446
- Grant Register Number	: 2E6LVHNA
- Date of Signing	: February 13, 2017
- Effective date	: February 13, 2017

- *Closing date* : March 31, 2023
- *Grant Amount* : EUR1,410,000
- *Initial deposit* : Maximum amount EUR300,000
- *Special Account Number* :
- *Executing Agency* : Directorate General of Water Resources, Ministry of Public Works and Housing
- *Implementing Agency* :
 - Directorate of Irrigation and Swamp, Ministry of Public Works and Housing.
 - Directorate of Operation and Maintenance, Ministry of Public Works and Housing.
 - Directorate of Water Resources and Irrigation, National Development Planning Agency/Bappenas
 - Directorate General of Regional Development, Ministry of Home Affairs.
 - Agricultural Extension and Human Resource Development Agency, Ministry of Agriculture.

3) Project's Components

IPDMIP consists of 4 components as follows:

- a) Component 1: Strengthening Policy and Institutional Frameworks for Irrigated Agriculture implemented by Ministry of Public Works and Housing (MPWH), National Development Planning Agency/Bappenas and Ministry of Home Affairs (MOHA) at the national level and provincial/district planning agencies (*Bappeda*) at the regional levels. It focuses on: (a) strengthening the capacity of government institutions and staff; and (b) supporting the executing and implementing institutions at national and regional levels to undertake project supervision. Improving coordination between the different government institutions is an important element of this component. It includes:
 - Sub-component 1.1 strengthens the regional level policy, regulatory and institutional framework. It comprises support to government line agencies at the provincial and district levels. The sub-component identifies specific policy issues and determines how these should be approached. Support is provided to *Bappeda* to undertake analysis and synthesis of knowledge from various sources. It then informs the policy dialogue between line agencies and *Bappeda*.
 - Sub-component 1.2 is for the establishment (or revitalization) of water management knowledge and training centres at the provincial level. This includes i) recruitment of personnel; ii) procurement of office; and iii) training equipment and facilities.

- Sub-component 1.3 improves policy coordination for irrigated agriculture. It supports, with IFAD grant funding, establishment and operations of a Knowledge Management Centre (KMC) at *Bappenas*. The KMC is intended to coordinate support for smallholder irrigated agriculture, promote policy dialogue among domestic stakeholders and strengthen national and local policy processes. The KMC's remit is related to knowledge management and policy development. It enables GOI to foster the continuity between development projects and policies for smallholder irrigated agriculture by drawing out lessons. It also bridges knowledge from different initiatives, promotes coordinated approaches for policy dialogue among domestic stakeholders, and supports national and local policy processes.
 - Sub-component 1.4 is dedicated to project management and implementation support. It contains support to the executing and implementing agencies at national and regional levels to undertake overall Project supervision. It also strengthens the agencies planning, implementation and management capacities. Community Empowerment, Development and Resource Management
- b) Component 2: Improving Irrigation System Management implemented by MPWH and MOHA. It strengthens irrigation water delivery at the scheme level
 - c) Component 3: Improving Irrigation Infrastructure implemented by the MPWH. It supports rehabilitation and upgrading of primary and secondary irrigation systems and drainage infrastructure.
 - d) Component 4: Increasing Irrigated Agricultural Incomes implemented by MOA. It improves farm and market systems for rice and high value irrigated crops. The component includes: i) human resources development for the extension service and farmers; ii) farmer's saving and loan group mobilization, training and finance; iii) improved rice seed production and distribution; and iv) financial literacy, value chain and financial services support.

The scope of the KMC IPDMIP Bappenas activity is the IFAD grant fund measured in sub-component 1.3

4) **Category of Financing and Budget Allocation**

The implementation of the four components is classified into financing categories set forth in Schedule 2 Allocation Table - Financing Agreement, and Regulation of the Director General of Treasury Number: [REDACTED] dated December 19, 2017, with the following description:

- a) Category 1 *Equipment and Material*
- b) Category 2 *Consultancies*
- c) Category 3 *Workshop and Training*
- d) Category 4 *Operating Costs*

IPDMIP *Bappenas* funding comes from IFAD Grant No. 2000001446 with allocation are as follows:

Category Code	Category Description	IFAD Grant in Total		FY 2018 Allocation	
		(EUR)	(IDR)	(EUR)	(IDR)
1.	<i>Equipment and Material</i>	140,000	2,218,720,000	21,823	345,843,000
2.	<i>Consultancies</i>	650,000	10,301,200,000	138,654	2,197,391,000
3.	<i>Workshop and Training</i>	260,000	4,120,480,000	49,855	790,100,000
4.	<i>Operating Costs</i>	360,000	5,705,280,000	42,066	666,660,000
Total		1,410,000	22,345,680,000	252,398	4,000,000,000

5) Activities Locations

The location of KMC IPDMIP activity is in Jakarta.

6) Project Organizational Structure

KMC IPDMIP is under the direction of the National Steering Committee for Water Resources (NSCWR). In the implementation there are 3 parties that support the task of NSCWR Bappenas namely:

a) Task Forces, consisting of various government-level decision-makers, tasked with identifying priority policy issues and constraints in the water resources and irrigation sector are as follows:

- (1) Identify priority policy issues and constraints in related sectors;
- (2) Discuss the study and policy analysis conducted by the pool of experts;
- (3) Coordinate and supervise the formulation of policy planning and policy at both the central and regional levels;
- (4) Submit task forces recommendations to the NSCWR.

b) Secretariat of KMC, which will assist the task forces:

- (1) Facilitating the task forces in order to synchronize the planning, coordination and synchronization of the program
- (2) Prepare inter-agency program integration reviews
- (3) Reviewing the Annual Work Plan at the central, provincial and district levels
- (4) Reporting the results of activities to NSCWR

The KMC secretariat will be assisted by individual consultants and support personnel: Senior Agriculture and Irrigation Specialist, Senior System and Policy Development Specialist, Project Assistant, Water Resources Specialist and Administrative and Financial Personnel.

c) Pool of Experts will conduct research and analysis and policy review on issues recommended by the task forces.

b. Accounting Policies

The principles of accounting policies applied in the preparation of the financial statements of IPDMIP, namely:

- 1) The financial statements are prepared based on cash basis, by which revenues and costs are recognized at the time of cash received and disbursed.
- 2) The Project accounting period begins on January 1 and ended on December 31, in accordance with the Government of Indonesia's fiscal year.
- 3) The denomination used is Rupiah (IDR), and conversion of foreign currencies into Rupiah are based on exchange rate at the time of fund withdrawal.

- 4) The Financial Statements constitute the Integrated Participatory Development and Management of Irrigation Project (IPDMIP) accountability on the management of funds from foreign grants as well as GOI's counterpart funds.
- 5) Financing proceeds from foreign grant are recorded in the following manner:
 - a) Receipts of foreign grant that are withdrawn through the Special Account procedures are recorded pursuant to the Payment Order Letter (SP2D) issued, and disbursements are recorded pursuant to transaction evidences into their respective categories/component accounts.
 - b) Financing proceed by direct payments are recorded pursuant to Withdrawal Authorization (WA) issued by IFAD. Conversion of foreign currency into rupiah are based on the exchange rate of Bank Indonesia, as of the date of WA issuance.

c. Explanation of the Project Uses of Funds by Category

Total Uses of Funds

IDR3.497.540.264,00

This amount represents accumulate disbursement of funds for the implementation of KMC IPDMIP activities as of December 31, 2018 which are entirely derived from the IFAD grant, with details as follows:

1) Category 1: Equipment and Material

IDR179.671.600,00

This amount is realization of expenditures for Equipment and Material category in 2018.

Description	IDR
Beginning Balance Jan 1 st , 2018	-
Absorption/ Realization 2018	179.671.600,00
Ending Balance Dec 31 st , 2018	179.671.600,00

Total expenditures of 2018 amounted to IDR179.671.600,00 to finance Data Acquisition & Maintenance, Printing amounted to IDR179.615.000,00 and Dissemination amounted to IDR56.000,00.

2) Category 2: Consultancies

IDR1.062.692.000,00

This amount is realization of expenditure to finance individual consultants in 2018.

Description	IDR
Beginning Balance Jan 1 st , 2018	58.000.000,00
Absorption/ Realization 2018	1.004.692.000,00
Ending Balance Dec 31 st , 2018	1.062.692.000,00

Total expenditures of 2018 amounted to IDR1.004.692.000,00 to finance individual consultant services consists of:

- Payment of [REDACTED] amounted to IDR129.209.000,00;
- [REDACTED] amounted to IDR367.983.000,00;
- [REDACTED] amounted to IDR390.000.000,00;
- [REDACTED] amounted to IDR117.500.000,00.

3) Category 3: Workshop and Training**IDR1.722.163.502,00**

This amount is realization of expenditures to finance IPDMIP strengthening meeting activities and irrigation modernization workshops.

Description	IDR
Beginning Balance Jan 1 st , 2018	216.930.800,00
Absorption/ Realization 2018	1.505.232.702,00
Ending Balance Dec 31 st , 2018	1.722.163.502,00

The total expenditures of 2018 of IDR1.505.232.702,00 consists of:

- Task Force Meeting/Thematic Discussion Meeting amounted to IDR282.881.833,00
- National Workshop/International Workshop IDR609.511.968,5
- Regional Workshop amounted to IDR357.956.000,00
- Secretariat Meeting amounted to IDR2.982.900,00
- Meeting Honorarium amounted to IDR251.900.000,00.

Of the total realization, there are over payment of unplanned activities amounted to IDR13.000.000,00. Detail of the finding is presented in the *Management Letter*.

4) Category 4: Operating Cost**IDR 533.013.162,00**

This amount is the realization of expenditure to finance the operational IPDMIP of Bappenas in 2018.

Description	IDR
Beginning Balance Jan 1 st , 2018	11.966.000,00
Absorption/ Realization 2018	521.047.162,00
Ending Balance Dec 31 st , 2018	533.013.162,00

The total expenditure of 2018 amounted to IDR521.047.162,00 consists of:

- [REDACTED] amounted to IDR81.000.000,00
- [REDACTED] amounted to IDR67.500.000,00
- [REDACTED] amounted to IDR28.700.000,00
- [REDACTED] amounted to IDR 26.096.000,00
- Printing & Dissemination Rental amounted to IDR26.180.000,00
- Office Supplies amounted to IDR 9.035.700,00
- Phone and internet amounted to IDR3.526.982,00
- Duty Travel amounted to IDR279.008.480,00

There are over payment of Duty Travel IDR9.826.000,00. Details of the finding are presented in the *Management Letter*.

3. SPECIAL ACCOUNT ACTIVITY STATEMENT

IFAD Grant No.2000001446

SPECIAL ACCOUNT ACTIVITY STATEMENT	
For The Year : January 1st, 2018 up to December 31st, 2018	
Title of Project : Integrated Participatory Development and Management of Irrigation Program (IPDMIP)	
Grant Number : IFAD Grant No.2000001446	
Account Number	
Currency : Euro	
Part I	
1. Cumulative advances to end of current reporting period Dec 31st, 2018	306.249,55
2. Cumulative expenditures to end of last reporting period Dec 31st, 2017	17.313,55
3. Outstanding advances to be accounted (1-2)	288.936,00
Part II	
4. Opening SA balance at beginning of reporting period January 1st, 2018	36.538,00
5. Add/Subtract: Cumulative adjustments (if any) *	0,00
6. Advances from the IFAD during reporting period	252.398,00
7. Sum of 5 and 6	252.398,00
8. Outstanding advances to be accounted for (4+7) (must be same as item 3)	288.936,00
9. Closing SA balance at end of current reporting Dec 31st, 2018	149.301,99
10. Add/subtract: Cumulative adjustment (if any) **	0,00
11. Expenditures for current reporting period	139.634,01
12. Sum of 10+11	139.634,01
13. Sum of 9+12	288.936,00
14. Difference (if any) 8-13 ***	0,00

C. Basis of Audit

1. Government Regulation Number 60 of Year 2008 concerning Government Internal Control System.
2. President Regulation Number 192 of Year 2014 concerning Badan Pengawasan Keuangan dan Pembangunan;
3. Section 9.03 Financing Agreement on IPDMIP Grant Number 2000001446, which mandates IPDMIP to be audited by independent auditor approved by the lender.
4. IFAD Request Letter on official 2018 audits for IFAD financed investment projects dated November 13, 2018.
5. Assignment letter of Director of Audit of Foreign Loan and Grant, BPKP Number ST-016/D105/02/2019 dated April 1, 2019.

D. Objective and Scope of Audit

The objectives of the audit are:

1. To express an opinion statement on the fairness presentation of the financial statements.
2. Provide assessment on the adequacy and effectiveness of the internal control system.
3. Provide compliance assessment of the project to various financial covenants set forth in the Financing Agreement.

The audit scope includes examination on the fairness presentation of financial statements, assessment on the adequacy and effectiveness of internal control systems of the project, and adherence to provisions of regulations applicable in the implementation of the project for the budget year ended December 31, 2018.

Assessment on the fairness of financial statements includes testing the accuracy of the amounts presented in the financial statements, assessment on adequacy of the accounting/bookkeeping system, as well as the sufficiency of evidences supporting the project expenditures.

Assessment on the adequacy and effectiveness of the Project internal control systems includes assessment on the adequacy of the internal control system design, as well as its effectiveness of implementation in the field.

Assessment on the compliance to applicable regulations in implementing the project includes assessment on adherence to the program that includes:

1. Adherence to certain provisions of the Financing Agreement for the following are:
portion of financing and provision of supporting funds, procurement procedures, and usage allocation of the grant funds;
2. Adherence to internal mechanisms and regulations set forth by the project.

Audit conducted on NPIU namely Directorate of Irrigation and Irrigation, National Development Planning Agency. The total project expenditures of year 2018 amounting of IDR3,210,643,464.00 and all of that amount has been examined.

Our audit field works ended on on 1 Mei 2019.

E. Assessment of the Internal Control System

In general, the internal control system applied was adequate to provide assurance that all project activities are carried out in accordance with applicable procedures and regulations. As follows.

1. Control Environment

In our opinion, control environment has been moderate as shown in the following conditions:

- a. Project manager and all staff involved in grant management have positive attitude and conduct that supports internal control system adequacy;
- b. Project manager demonstrated commitment to the employee competency/capability and apply proper human resource development policies and practices;
- c. Project manager demonstrated conducive leadership that supports effective internal control;
- d. Organizational structure provides clear relationship and level of internal reporting.

2. Risk Assessment

In our opinion, project's risk assessment process was not adequately implemented, as shown in the following conditions:

- a. The absence of adequate and structured mechanism in identifying, analyzing, and managing risks arising from internal and external factors.
- b. Project officers have not formulated how to anticipate, identify, and respond to irregularities in activities that may affect achievement of objectives.
- c. The absence of mechanism for anticipating, identifying, and responding the risk of project management irregularities that may affect the achievement of project objectives.

3. Control Activities

In our opinion, control activities of this project have been moderate, as shown in the following conditions:

- a. Project manager has conducted performance measurement by comparing the realization and the target.
- b. There is separation of functions related to authorizing, processing, recording, payment, and asset safeguarding.
- c. There is authorization of significant carried out transactions/activities.
- d. Authorization has been communicated to all officers.
- e. Fund distribution follows the specified procedures.
- f. Each financial transaction has been classified and recorded immediately
- g. There is documentation of policies, procedures, and transactions. The documentation covers all program activity documents and available whenever needed, managed and maintained properly and updated regularly.

However, there is still a weakness in control activities that is the verification process on supporting financial document (*SPJ*) of travel expenditures is not optimal.

4. Information and Communication System

In our opinion, information and communication system of the activities has been moderate as shown in the following conditions:

- a. The information system has produced reports including operational, financial, and related to regulatory compliance information.
- b. Project manager has used various forms of communication that suits their needs. Project manager has managed, developed, and improved project's information system to improve communication on an ongoing basis.

However, there is still a weakness in project's financial documentation/ administration that is not organized properly.

5. Monitoring

In our opinion, internal control related to monitoring is adequate, as shown it the following conditions:

- a. Monitoring of internal control to assess quality of project performance has been conducted continuously as a part of daily activity process.
- b. Separate evaluation of internal control has been conducted periodically and the weaknesses found have been further investigated.

F. Assessment of Project's Compliance to Financing Agreement

Our assessment of implementation of the project observed that in general the NPIU IPDMIP has complied with the provisions of the financing agreement, particularly with the provision of supporting fund, procurement procedures, and the designated of the use of grant funds.

G. Financial Target Achievements and Constraints

Achievements of financial target based on financing sources stated in DIPA of budget year 2018 are as follows:

Description	Budget (IDR)	Absorption (IDR)	% Absorption to Budget
Grant IFAD Number 2000001446	4.000.000.000,00	3.210.643.464,00	80,27
GOI	0,00	0,00	0,00
Total	4.000.000.000,00	3.210.643.464,00	80,27

Financial absorption in IPDMIP Bappenas for the budget year 2018 equals IDR3.210.643.464,00 or 80,27% from total budget amounted IDR4.000.000.000,00. This was caused by the implementation of policy recommendations that were originally planned to be conducted in October, November, December 2018 has not been implemented.

According to the project manager, referring to planning, activities that cannot be implemented in 2018 are Thematic Studies. Thematic study is a beginning step to explore the issue for formulating policy recommendation. This thematic study is postponed due to the Working Group discussion about the substance is not final yet.

The Thematic Study was prepared in budget document under the assumption that the substance discussion process can be conducted properly in 2018 so the study can be beneficial to support IPDMIP.

Discussion process of the thematic studies already held on June 6th, 2018 and discuss the proposal from issues identification before. However, the discussion needs to be sharpened in further discussion and finalized the issue for the Thematic Studies. Therefore, in 2018 KMC Team conducted focus group discussions (FGD) and field trips.

By considering the benefits and support to the IPDMIP, as well as the procurement process that is not possible to get service providers and to conduct the studies in 2018. Project manager postponed the implementation and will reschedule the Thematic Study in 2019.

H. Summary of Conditions or Audit Findings Affecting the Fairness of Financial Statements Presentation

As disclosed in the Notes to the Financial Statement, there is audit finding in the form of overpayment in official travel expenses and professional services amounted to IDR22.826.000,00 equivalent to 0.71% of total project expenditures in 2018 in amount of IDR3.210.643.464,00. This finding does not significantly affect the fairness of the overall financial statements presentation. Accordingly, our opinion on the presentation of financial statements is unqualified.

I. Subsequent Events

There were no significant events after the date of the financial statements that materially affecting the fairness presentation of the financial statements.

AUDITED PROJECT FINANCIAL STATEMENTS

Project N° : 1100001706

Loan No. 2000001445

Period covered: 1st January 2018 – 31st December 2018

Integrated Participatory Development And Management Of The Irrigation Sector Project (IPDMIP)

Prepared by: BPKP

Received on 28th June 2019

The Audited project financial statements are documents owned by the Borrower/ Recipient. The views expressed herein do not necessarily represent those IFAD's Executive Board, Management or Staff. This document is made publicly available in accordance with the "Conceptual Framework on Financial Reporting and Auditing of IFAD-Financed Projects (2018)"



**FINANCE AND DEVELOPMENT SUPERVISORY AGENCY
DEPUTY OF SUPERVISION OF THE GOVERNMENT INSTITUTION
FOR ECONOMIC AND MARITIME AFFAIRS
DIRECTORATE OF SUPERVISION OF INVESTMENT COOPERATION AND
DEVELOPMENT FINANCING**

Jl Pramuka No 33, Jakarta 13120, Phone +62 21 85910031, Fax +62 21 85902505 web: www.bpkp.go.id

**INDEPENDENT AUDITOR'S REPORT
ON
THE CONSOLIDATED FINANCIAL STATEMENT OF
INTEGRATED PARTICIPATORY DEVELOPMENT AND MANAGEMENT
OF IRRIGATION PROJECT (IPDMIP)
IFAD LOAN NUMBER 2000001445
UNDER
AGRICULTURAL EXTENSION AND HUMAN RESOURCES
DEVELOPMENT AGENCY
MINISTRY OF AGRICULTURE
FOR THE YEAR THEN ENDED DECEMBER 31, 2018**

**NUMBER : LAI - 29/D105/02/2019
DATE : JUNE 28, 2019**

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Attachment:

List of Payment Order Letter



**FINANCE AND DEVELOPMENT SUPERVISORY AGENCY
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Number : LAI - 29/D105/02/2019

June 28, 2019

A. Independent Auditor's Report

To:

1. Head of Agricultural Extension and Human Resources Development Agency, Ministry of Agriculture as NPIU Integrated Participatory Development and Management Irrigation Project
2. Director General of Water Resources, Ministry of Public Works and Housing as Lead Project Agency of Integrated Participatory Development and Management Irrigation Project
3. Director General of Budget Financing and Risk Management, Ministry of Finance

in Jakarta

Opinion

We have audited the accompanying Consolidated Financial Statements of Integrated Participatory Development and Management of Irrigation Project (IPDMIP) Loan IFAD Number 2000001445 as of December 31, 2018 and for the year then ended, which comprise of Cumulative of Project Sources and Uses of Funds and Special Account Activity Statement, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, (a) the consolidated financial statements referred to above, and the appended notes, present fairly in all material respects, the financial position of the Integrated Participatory Development and Management of Irrigation Project (IPDMIP) under IFAD Loan Number 2000001445 as of December 31, 2018, and for the year then ended in conformity with the accounting basis described in note B.2.b; (b) Agricultural Extension and Human Resources Development Agency, Ministry of Agriculture as

National Project Implementing Unit (NPIU) of IPDMIP has utilized all proceeds of the loan withdrawn from the IFAD only for the purpose of the project in accordance with the financing agreement; and no proceeds of the loan have been utilized for other purposes; and (c) Head of Agricultural Extension and Human Resources Development Agency, Ministry of Agriculture was in compliance as of the end of the financial year with all financial covenants of the financing agreement.

In addition:

- a. With respect to the Statement of Expenditures, adequate supporting documentation has been maintained to support claims to the International Fund Agricultural Development (IFAD) for the replenishment of expenditures incurred and all expenditures incurred are eligible for financing under IFAD Loan Number 2000001445.
- b. The Special Account Activity Statements of IFAD Loan Number 2000001445 gave a fair view of the receipts collected and payments made during the year ended December 31, 2018, and these receipts and payments support special account liquidation/replenishments during the year.

Basis for Opinion

We conducted our audit in accordance with the auditing standards prescribed by the Indonesian Institute of Certified Public Accountants that referred to International Standards on Auditing (ISAs). Our responsibilities under those provisions and standards are further described in the auditor's responsibilities to the audit of the financial statements section of our report. We are independent to the Integrated Participatory Development and Management of Irrigation Project (IPDMIP) IFAD Loan Number 2000001445 in accordance with the International Ethics Standards Board of Accountants' Code of Ethics for Professional Accountants (IESBA Code), together with the ethical requirements that are relevant to our audit of the financial statements in Indonesia, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

We have determined that there are no key audit matters to communicate in our report.

Responsibilities of Management

These financial statements are the responsibility of the Head of Agricultural Extension and Human Resources Development Agency, Ministry of Agriculture as Executing Project of IPDMIP IFAD Loan Number 2000001445. Management is responsible for the preparation and fair presentation of the financial statement for the IPDMIP IFAD Loan Number 20000001445 and for such internal control as management determines is necessary to enable the preparation of a statement that is free from material misstatement, whether due to fraud or error.

Those charged with governance are responsible for overseeing the Project's financial reporting process.

Auditor's Responsibilities

Our objectives are to obtain reasonable assurance about whether the financial statements are free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the auditing standards prescribed by the Indonesian Institute of Certified Public Accountants that referred to ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with auditing standards prescribed by the Indonesian Institute of Certified Public Accountants that referred to ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- a. Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- b. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control.
- c. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- d. Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Director,

Suwarni Fifi Herwati

Accountant, State Register RNA-21.755

B. Consolidated Financial Statements

The Consolidated Financial Statements of Integrated Participatory Development and Management of Irrigation Project (IPDMIP) IFAD Loan Number 2000001445 for the year then ended December 31, 2018 consist of:

1. Consolidated Project Sources and Uses of Funds
2. Notes to the Consolidated Financial Statements
 - a. General Description of the Project
 - b. Accounting Policies
 - c. Project Financing
 - d. Project Location
 - e. Explanation of the Cumulative Project Uses of Funds by Category
3. Special Account Activity Statement

A. Consolidated Financial Statement
1. Project Sources and Uses of Funds

Integrated Participatory Development and Management of Irrigation Project (IPDMIP)
IFAD Loan No. 2000001445
Project Sources and Uses of Funds
For the Year Ended December 31, 2018

No.	Sources and Uses of Funds	Actual			Planned			Variance in %		
		Cumulative up to 2017	Year to date	Cumulative up to Year 2018	Cumulative up to 2017	Year to date	Cumulative up to Year 2018	Previous Year	Year to date	Cumulative up to Date
		IDR	IDR	IDR	IDR	IDR	IDR	IDR	IDR	IDR
		1	2	3	4	5	6	7=1/4	8=2/5	9=3/6
	Sources of Funds (by Category)									
1	IFAD Loan Number 2000001445	3,347,774,268.00	13,077,025,254.00	16,424,799,522.00	10,960,000,000.00	128,769,508,000.00	139,729,508,000.00	30.55	10.16	11.75
	Sub Total Loan/Grant	3,347,774,268.00	13,077,025,254.00	16,424,799,522.00	10,960,000,000.00	128,769,508,000.00	139,729,508,000.00	30.55	10.16	11.75
2	Government of Indonesia	758,630,750.00	3,920,232,964.00	4,678,863,714.00	962,116,000.00	5,141,835,100.00	6,103,951,100.00	78.85	76.24	76.65
	Total Sources of Funds	4,106,405,018.00	16,997,258,218.00	21,103,663,236.00	11,922,116,000.00	133,911,343,100.00	145,833,459,100.00	34.44	12.69	14.47
	Uses of Funds (by Category)									
1	Equipment and Material	742,532,818.00	1,319,978,950.00	2,062,511,768.00	809,450,000.00	27,770,204,000.00	28,579,654,000.00	91.73	4.75	7.22
2	Consultancies	0.00	1,822,326,767.00	1,822,326,767.00	7,303,787,000.00	27,126,135,000.00	34,429,922,000.00	-	6.72	5.29
3	Training and Workshop	2,605,241,450.00	8,086,108,537.00	10,691,349,987.00	2,846,763,000.00	59,338,782,000.00	62,185,545,000.00	91.52	13.63	17.19
4	Credit	0.00	88,520,000.00	88,520,000.00	0.00	1,841,970,000.00	1,841,970,000.00	-	4.81	4.81
5	Salaries	0.00	1,760,091,000.00	1,760,091,000.00	0.00	12,692,517,000.00	12,692,517,000.00	-	13.87	13.87
6	Management Cost	758,630,750.00	3,920,232,964.00	4,678,863,714.00	962,116,000.00	5,141,835,100.00	6,103,951,100.00	78.85	76.24	76.65
	Total Expenditures	4,106,405,018.00	16,997,258,218.00	21,103,663,236.00	11,922,116,000.00	133,911,443,100.00	145,833,559,100.00	34.44	12.69	14.47

2. Notes to Financial Statements

a. General Description of the Project

The Government of Indonesia (GOI), International Fund for Agricultural Development (IFAD) and the Asian Development Bank (ADB) have joined together to support the Integrated Participatory Development and Management of Irrigation Project (IPDMIP). The Project is designed to meet the nation's agriculture development targets. GOI has set the ambitious goal of achieving rice self-sufficiency. As a consequence, a major effort is needed to increase productivity. The role of irrigation is crucial to increase rice production. Unfortunately, at the beginning of the project, a total of 7.2 million hectares of irrigated area and up to half of the irrigation works are in need of repair. To reach the self-sufficiency target, GOI priority is the improvement of the productivity of food crops through:

- 1) Revitalization of agricultural extension and seed production;
- 2) Upgrade irrigation through the rehabilitation of major dams and 3 million ha of irrigation;
- 3) Better irrigation management;
- 4) Improve the efficiency of irrigation water utilization;
- 5) Implement participatory irrigation management at the provincial/district/city levels;
- 6) Infrastructure construction of 1 million ha of new irrigation networks outside of Java and Bali; and
- 7) Infrastructure construction of new large upstream reservoirs.

IPDMIP is designed to support GOI's efforts to overcome constraints and enhance agricultural productivity, while also reducing rural poverty, promoting gender equity and enhancing nutrition. IPDMIP increases the value of sustainable irrigated agriculture, thereby improving food security and livelihoods in rural Indonesia. The Project adopts an inclusive targeting approach at the irrigation scheme level benefiting all active farmers. Explicit poverty and targeting strategy are employed to reach the most marginal households (i.e., poor, women, youth, farmers in downstream, poorly serviced irrigated areas).

IPDMIP covers 900,000 targeted households comprised of 4 million beneficiaries covering an area of 450,000 ha across 16 provinces (5 provinces in Sumatera; 4 provinces in Java; 2 provinces in Kalimantan; 3 provinces in Sulawesi; 2 provinces Nusa Tenggara) in 74 districts. IPDMIP prioritizes the rehabilitation of

irrigation systems supplied by reservoirs in areas that have not received assistance. The implementation period is set to begin in 2017 and will be completed in 2022.

Overall, the Project is estimated to cost USD 832 million. ADB will provide USD 614 million in loan funds, IFAD USD 98.5 million in loan and USD 1.5 million in grant resources, while GOI will contribute funding of USD 118 million, largely as counterpart funds to finance taxes and other liabilities, contingencies, interest on loans and the cost of operations and maintenance. IPDMIP components consist of:

- 1) Component 1 : Strengthened Policy and Institutional Frameworks for Irrigated Agriculture. It is implemented by MPWH, BAPPENAS, and MOHA at the national level and BAPPEDA at the regional levels and financed by GOI, IFAD (grant) and ADB.
- 2) Component 2 : Improved Irrigation System Management. It is implemented by MPWH and MOHA and financed by GOI and ADB.
- 3) Component 3 : Improved Irrigation Infrastructure. It is implemented by the MPWH and financed by GOI and ADB.
- 4) Component 4 : Increased Irrigated Agricultural Incomes. It is implemented by MOA and financed by GOI and IFAD.

The Project established a National Steering Committee on Water Resources (NSCWR) chaired by the Deputy Minister of Infrastructure Affairs, National Development Planning Agency (BAPPENAS) with membership of: Director General of Water Resources, Head of Agricultural Extension and Human Resources Development, Director General of Regional Development, and other Echelon I members of related Ministries. An implementation team has been established under the NSCWR, chaired by the Director of Water Resources and Irrigation, BAPPENAS; the Director of Water Resources Development as Deputy Chairman and other Echelon 2 members from related Ministries.

Directorate General Water Resources, Ministry of Public Works and Housing is the Lead Project Agency. A National Project Management Unit (NPMU) has been established under Directorate General Water Resources, Ministry of Public Works and Housing to ensure overall coordination of project implementation. Two National Project Implementation Units (NPIUs) established, one NPIU under Directorate General Water Resources, Ministry of Public Works and Housing and another NPIU under Agricultural Extension and Human Resources Development

Agency, Minister of Agriculture. The NPIU under Minister of Agriculture will be responsible for and receive IFAD financing to implement Component 4 with cooperation from provincial and district agricultural agencies. IFAD will also provide a grant under Component 1 to be administered by BAPPENAS for an Irrigated Agriculture Knowledge Management Centre. All other components of IPDMIP will be financed by ADB and/or GOI.

In this case, the scope of IFAD Loan funds in the Ministry of Agriculture is in Component 4 which consists of 3 subcomponents of activities as follows:

1) Sub-component 4.1: improves farm productivity and services

It focuses on farm activities through a multi-faceted approach with 3 broad elements:

- a) Recruitment and support of new and existing extension workers (PPLs);
- b) training PPL;
- c) Extension activities.

2) Sub-component 4.2: improves market access and services promoting better value addition and post-harvest activities.

It facilitates public and private investment through funding instruments supported by consultation platforms and capacity development initiatives for rice, vegetables and technology access. For the rice value chain, the focus is on improving the efficiency and equity of the value chain within a radius of 1 km of the rehabilitated area.

3) Sub-component 4.3: improves financial access and use of services and provides large numbers of farmers in project areas with both the confidence and the means to use and manage savings and loan for productive purposes. A complementary objective is to create a pathway for the inclusion of more small scale farmers into the mainstream financial sector thereby supporting broad-based rural economic growth.

In addition to the above sub-components, there is a cost component to support the sub-components above, namely Management Cost.

b. Project Financing

IPDMIP at the Ministry of Agriculture under IFAD financing with the following specifications:

Loan Number	: 2000001445
Register Number	: 1116F8FA

Date Loan Signing	: 13 February 2017
Effective Date	: 13 February 2017
Closing Date	: 31 March 2023
Loan Amount	: EUR 93,150,000.00
Initial Deposit	: EUR 2,500,000.00
Designated Account Number	:
Executing Agency	: Agricultural Extension and Human Resources Development Agency, Ministry of Agriculture

The on granting mechanism is used for financed activities under PPIU and DPIU. Provincial/district governments will finance project activities with their own budgets (APBD). Regularly, PPIU/DPIU as the provincial/district representative will initiate the reimbursement of local government funds to be a burden on the project's designated account.

c. Project Location

IPDMIP is managed by NPIU at Agricultural Extension and Human Resources Development Agency (minister of Agriculture), PPIU in 14 provinces (Aceh, North Sumatra, West Sumatra, South Sumatra, Lampung, West Java, East Java, West Kalimantan, South Kalimantan, North Sulawesi, Central Sulawesi, South Sulawesi, NTB dan NTT), and DPIU in 74 districts (Aceh Besar, Aceh Utara, Aceh Timur, Bireun, Tapanuli Tengah, Asahan, Humbang Hasundutan, Simalungun, Sinjunjung, Pasaman, Limapuluh Koto, Pasaman Barat, Pesisir Selatan, Musi Rawas, Empat Lawang, Ogan Komering Ulu Selatan, Muara Enim, Musi Banyuasin, Banyuasin, Lahat, Pesawaran, Tanggamus, Lampung Tengah, Tulangbawang, Mesuji, Serang, Pandeglang, Garut, Indramayu, Kuningan, Ciamis, Sukabumi, Majalengka, Sumedang, Kebumen, Banjarnegara, Purworejo, Pekalongan, Pati, Banyumas, Cilacap, Bojonegoro, Ngawi, Lamongan, Kediri, Madiun, Lumajang, Jember, Jombang, Tuban, Ketapang, Kubu Raya, Sambas, Kayong Utara, Hulu Sungai Tengah, Tapin, Barito Kuala, Tanah Bumbu, Minahasa Selatan, Bolaang Mongondow, Tolitoli, Poso, Banggai, Wajo, Pinrang, Sidenreng Rappang, Soppeng, Bone, Lombok Tengah, Lombok Timur, Bima, Dompu, Manggarai Barat, Manggarai Timur).

d. Accounting Policies

Main accounting policies applied in the preparation of the Consolidated Financial

Statements of IPDMIP, as follows:

- 1) The financial statements are prepared based on a cash basis, by which revenues and costs are recognized at the time of cash received and disbursed;
- 2) The Project accounting period begins on January 1 and ended on December 31, in accordance with the Government of Indonesia's fiscal year;
- 3) The denomination used is Rupiah (IDR), and conversion of foreign currencies into Rupiah are based on the exchange rate at the time of fund withdrawal;
- 4) The Financial Statements constitute Integrated Participatory Development and Management of Irrigation Project (IPDMIP) accountability on the management of funds from foreign loans as well as GOI's counterpart funds;
- 5) Financing proceeds from foreign loans are recorded in the following manner:
 - a) Receipts of foreign loans that are withdrawn through the Special Account procedures are recorded pursuant to the payment order letter (SP2D) issued, and disbursements are recorded pursuant to transaction evidence into their respective categories/component accounts;
 - b) Financing proceeds by direct payments are recorded pursuant to Withdrawal Authorization (WA) issued by IFAD. Conversion of foreign currency into rupiah is based on the exchange rate of Bank Indonesia, as of the date of WA issuance.

e. Explanation of Project Sources and Uses of Funds by Category

1) Equipment and Material IDR 2,062,511,768.00

This amount represents the cumulative project's expenditures financed by IFAD to finance equipment and material with details as follows:

Description	Amount (IDR)
Amount as of January 1, 2018	742,532,818.00
Actual Expenditures for the Fiscal Year 2018 - Loan IFAD 2000001445	1,319,978,950.00
Amount as of December 31, 2018	2,062,511,768.00

Actual expenditures for the fiscal year 2018 amounted to IDR1,319,978,950.00, were used for investment in demonstration activities (such as seeds and machinery), office technology information equipment (such as computers, laptops, printers), seeds and office equipment and furniture, with details as follows:

No	Implementing Unit	Amount (IDR)
1	NPIU - Furniture - IT Equipment - Foundation Seeds	522,601,050.00
2	PPIU - Seeds Multiplications - Support to F-3 Multiplier Farmers	526,674,800.00
3	DPIU - On-farm Seed Storage - Demonstration Equipment	270,703,100.00
Total		1,319,978,950.00

2) Consultancies IDR 1,822,326,767.00

This amount represents the cumulative project's expenditures for consultancies category financed by IFAD with details as follows:

Description	Amount (IDR)
Amount as January 1, 2018	0.00
Actual Expenditures for the Fiscal Year 2018 - Loan IFAD 2000001445	1,822,326,767.00
Amount as of December 31, 2018	1,822,326,767.00

Actual expenditures in the fiscal year 2018 amounted to IDR1,822,326,767.00 were used for international consulting services, national consulting services, supporting consultant services, technical review of rice, and technical review of high-value crops, with detail as follows:

No	Implementing Unit	Jumlah (Rp)
1	NPIU - International consultant service - National consultant service - Supporting consultant service	1,750,482,767.00
2	PPIU - Technical review — rice - Technical review — high-value crops	71,844,000.00
Total		1,822,326,767.00

From the amount above, there were findings related to the account, which is an overpayment of consultant services amounted to IDR76,219,283.00.

3) Training and Workshop IDR 10,691,349,987.00

This amount represents the cumulative project's expenditures for training and workshop category financed by IFAD with details as follows:

Description	Amount (IDR)
Amount as January 1, 2018	2,605,241,450.00
Actual Expenditures for the Fiscal Year 2018 - Loan IFAD 2000001445	8,086,108,537.00
Amount as of December 31, 2018	10,691,349,987.00

Actual expenditures in the fiscal year 2018 amounted to IDR8,086,108,537.00, were used for workshop and project dissemination, refresher training, new staff training, farmer field school, cross village visit, partnerships promotion, technology transfer, and value chain activity, with details as follows:

No	Implementing Unit	Amount (IDR)
1	NPIU - Refresher Training - New Staf Training - Knowledge Management Seminar	3,795,059,785.00
2	DPIU - Demonstrations - Lead farmer extension staff training - Farmer record books - Farmer to farmer sharing forums - Cross village visits - Monthly extension review meetings - Prizes – farmer and extensions - Value chain activity	4,291,048,752.00
Total		8,086,108,537.00

From the amount above, there were findings related to the account amounted to IDR44,328,000.00, with details as follows:

- a) Overpayment of expenditures amounted to IDR39,731,000.00.
- b) Expenditures not supported by sufficient evidence amounted to IDR4,597,000.00.

4) Credit IDR 88,520,000.00

This amount represents the cumulative project's expenditures for credit category financed by IFAD with details as follows:

Description	Amount (IDR)
Amount as January 1, 2018	0.00
Actual Expenditures for the Fiscal Year 2018 - Loan IFAD 2000001445	88,520,000.00
Amount as of December 31, 2018	88,520,000.00

Actual expenditures in the fiscal year 2018 amounted to IDR88,520,000.00, were PPIU expenditures to support BBI/BPTP.

5) Salary IDR 1,760,091,000.00

This amount represents the cumulative project's expenditures for salary category financed by IFAD with details as follows:

Description	Amount (IDR)
Amount as January 1, 2018	0.00
Actual Expenditures for the Fiscal Year 2018 - Loan IFAD 2000001445	1,760,091,000.00
Amount as of December 31, 2018	1,760,091,000.00

Actual expenditures in the fiscal year 2018 amounted to IDR1,760,091,000.00, were DPIU expenditures for extensions operating cost and new staff remunerations.

6) Management Cost IDR 4,678,863,714.00

This amount represents the cumulative project's expenditures of management cost financed by GOI with details as follows:

Description	Amount (IDR)
Amount as January 1, 2018	758,630,750.00
Actual Expenditures for the Fiscal Year 2018 - GOI	3,920,232,964.00
Amount as of December 31, 2018	4,678,863,714.00

Management cost was used for operational cost including implementation and coordination meetings, project administration, project supervisions and assistance, preparations of project guidelines, and support allocation for project budgeting. Management cost expenditure is presented in the following details:

No	Implementing Unit	Amount (IDR)
1	NPIU	3,293,131,271.00
2	PPIU	54,390,000.00
3	DPIU	1,331,342,443.00
Total		3,920,232,964.00

3. SPECIAL ACCOUNT ACTIVITY STATEMENT

IFAD LOAN No. 2000001445

SPECIAL ACCOUNT ACTIVITY STATEMENT		
For Year	: January 1, 2018 up to December 31, 2018	
Title of Project	: Integrated Participatory Development and Management of Irrigation Project (IPDMIP)	
Loan Number	: IFAD Loan Number 2000001445	
Account Number	:	
Currency	: Euro	
Part I		
1. Cumulative advances to end of current reporting period December 31, 2018		2,710,211.15
2. Cumulative expenditures to end of last reporting period Dec 31, 2017		210,211.15
3. Outstanding advances to be accounted for (1-2)		<u>2,500,000.00</u>
Part II		
4. Opening Special Account (SA) balance at the beginning of reporting period January 1, 2018		2,289,788.85
5. Add/Subtract: Cumulative adjustments (if any) *		-
6. Advances from the IFAD during reporting period	210,211.15	
7. Sum of 5 and 6		<u>210,211.15</u>
8. Outstanding advances to be accounted for (4+7) (must be same as item 3)		<u>2,500,000.00</u>
9. Closing SA balance at end of current reporting December 31, 2018		1,716,281.51
10. Add/subtract: Cumulative adjustment (if any) **		-
11. Expenditures for current reporting period	783,718.49	
12. Sum of 10 and 11		<u>783,718.49</u>
13. Sum of 9 and 12		<u>2,500,000.00</u>
14. Difference (if any) 8-13		<u>-</u>

C. Basis of Audit

1. Government Regulation Number 60 of the Year 2008 concerning the Government Internal Control System.
2. President Regulation Number 192 of the Year 2014 concerning Finance and Development Supervisory Agency (*Badan Pengawasan Keuangan dan Pembangunan*).
3. Financing Agreement Section 9.03 Audit of Accounts
 - a. Each Fiscal year, have the accounts relating to the project audited in accordance with auditing standards acceptable to the fund and the IFAD Guidelines on Project Audits by Independent auditors acceptable to the fund.
4. Letter of Borrower Section G Financial Reporting and Auditing Number 35 that is: IFAD accepts the appointment of *Badan Pengawasan Keuangan dan Pembangunan* (BPKP), as Project external auditor for the first and subsequent financial periods.
5. IFAD Request Letter for the audit of IPDMIP Project dated November 13, 2018.
6. The Assignment Letter of Director of Audit of Foreign Loan and Grant Number ST-15/D104/1/2019 dated April 1, 2019.

D. Objective and Scope of Audit

The objectives of the audit are:

1. To express an opinion statement on the fairness presentation of the consolidated financial statements.
2. To provide assessment on the adequacy and effectiveness of the internal control system.
3. To provide compliance assessment of the project to various financial covenants set forth in the Financing Agreement.

The audit scope includes examination on the fairness presentation of the financial statements, an assessment of the adequacy and effectiveness of internal control systems of the project, and adherence to the provisions of the regulations applicable in the implementation of the project for the budget year ended December 31, 2018.

Assessment on the fairness of financial statements includes testing the accuracy of the amounts presented in the financial statements, assessment on adequacy of the accounting/bookkeeping system, as well as the sufficiency of the evidences supporting the project expenditures at National Project Implementation Unit (NPIU), Province Project Implementation Unit (PPIU), and District Project Implementation Unit (DPIU).

Assessment on the adequacy and effectiveness of the Project internal control systems includes an assessment of the adequacy of the internal control system design at NPIU, PPIU, and DPIU.

Assessment on the compliance with applicable regulations in implementing the project includes an assessment on adherence to the project that includes:

1. Adherence to certain provisions in the Financing Agreement for the following areas: the portion of financing and provision of supporting funds, procurement procedures, and usage allocation of the loan;
2. Adherence to internal mechanisms and regulations set forth by the project.

The scope of this audit assignment is the consolidated financial statements of IPDMIP prepared by NPIU and financial statements of IPDMIP of each PPIU and DPIU. Audit at NPIU was conducted by BPKP Head Office. Audit at PPIU and DPIU were conducted by BPKP representative office.

The total expenditures of the fiscal year 2018 amounted to IDR16,997,258,218.00 comprise of amounted to IDR13,077,025,254.00 financed by IFAD loan and amounted to IDR3,920,232,964.00 financed by GOI. We have conducted audited by sampling for amount IDR10,682,991,933.00 (81.69%) which funding by IFAD, while the management cost sourced from the government of the Republic of Indonesia (GOI) is not included in the scope of our audit.

Our audit field works ended on June 19, 2018.

E. Assessment of the Internal Control System

In general, the internal control system applied has been organized and structured to provide assurance that all project activities were carried out in accordance with applicable procedures and regulations. Detailed assessment result is as follows:

1. Control Environment

Based on our assessment, the control environment of IPDMIP has been quite adequate, as shown in the following conditions:

- a. Project managers have shared the values of integrity and ethics.
- b. Project managers have demonstrated the commitment to competence and used good practices and policies on human resource development.
- c. Project managers generally have carried out performance management, interact positively with subordinates, consider risks, provide positive responses to project reporting.

- d. The organizational structure and delegation of authority and responsibility have been implemented.
- e. Human resource policies have been developed and implemented in terms of recruitment and guidance of project personnel.
- f. Project personnel has established good relationships with related agencies/organizations.

However, there are still weaknesses in the control environment as follows:

- a. There are some program personnel in the local government who do not fully understand the program policies contained in the IPDMIP Program Implementation Guidelines.
- b. There are exceptions to the implementation of local personnel assignment policies for special conditions that have not been well documented.
- c. Some Field Staff have not trained adequately.
- d. There are Field Staff recruited not meet the qualifications.

2. Risk Assessment

Based on our assessment, the risk assessment process of the IPDMIP is adequate but has not optimally supported the project's ability to achieve its objectives, as indicated by the following conditions:

- a. The project manager has identified the critical point of Project implementation which is at greatest risk which may affect the project's ability to achieve its objectives, both internal and external.
- b. Project Manager has conducted risk-level and risk-prevention analyzes that may affect the project's ability to achieve its objectives.

However, the risk assessment activities is not running properly in order to identify issues at project implementation, budgeting, local coordinations, and goods and services procurement.

3. Control Activities

Based on our assessment, control activities of IPDMIP has been quite adequate, as indicated in the following conditions:

- a. The stipulated project and budget targets have been documented in the Annual Working Plan and Budget (AWPB) and government budget implementation document and other documents as well as in performing performance measurements set forth in a form of performance report.
- b. The project manager has conducted socialization and guidance to local project

personnel on IPDMIP project objectives and activities.

- c. Transactions and activities have been recorded in the books in accordance with the provisions of existing regulations.
- d. Project personnel has recorded and secured asset/inventory.
- e. Project personnel has drawn up technical guidance from IPDMIP project activities and set performance indicators to achieve project objectives.
- f. Authorizations were clearly communicated to unit leaders and employees.
- g. Every financial transaction has been classified, recorded, verified and archived as of the date of the transaction and supported with sufficient evidence.
- h. Project Managers have prepared, informed and communicated responsibility to all stakeholders.
- i. Documentation has been maintained that covers all policies and procedures as well as transactions.

However, there are weaknesses in the control activities as follows:

- a. There is a process of verifying the payment of goods/services that is not optimal to ensure the accuracy and accuracy of project expenditures.
- b. There is procurements of goods/services that were not in accordance with the procedure.

4. Information dan Communication

Based on our assessments, information and communication activities have been quite adequate, as indicated in the following conditions:

- a. All necessary information has been submitted to the parties concerned in periodic and incidental.
- b. Project managers have effectively used forms and media of communication effectively, indicated by the flow of information from top to bottom and vice versa, including communication with outsiders.
- c. Project managers have responded well to the employee suggestions regarding the improvement of productivity, quality, and others.
- d. The information has been communicated to the leader and other parties in the institutions that allows them to carry out their duties and responsibilities efficiently and effectively.

However, there are still weaknesses in the effectiveness of project information and communication, which is communication and coordination between project managers at the central and regional levels that are not optimal.

5. Monitoring on Control

Based on our assessment, monitoring of the control activities of the project has been quite adequate, as indicated in the following conditions:

- a. Continuous monitoring is carried out through routine management activities, supervision, benchmarking, reconciliation and other actions.
- b. A separate evaluation is carried out through review activities and testing the internal control effectiveness.
- c. Follow-up on audit recommendations is carried out in accordance with the mechanism for resolving the audit results.

F. Assessment of the Compliance to the Financing Agreement

Based on our assessment on the implementation of the project noted that in general, the Project Implementing Unit has complied with the provisions of the financing agreement, particularly with the provision of supporting fund, procurement procedures, and the designated of the use of loan funds.

However, there are weaknesses in the implementation of the Financing Agreement and the project guidelines, that is:

1. There were overpayments of project expenditures or improper project expenditures.
2. There were non-optimal project implementations such as rate of female participation, project planning, the project activities implementation was not in accordance with the guidelines.
3. Some procurements of goods/services have not been in accordance with the project provisions.
4. Some project expenditures were not in accordance with the project designation.

G. Assessment of Financial Target Achievement and Constraint

Realizations of financial targets based on financing sources set forth in AWPB of the 2018 budget are shown in the following details:

No.	Source of Fund	Budget (IDR)	Actual (IDR)	%
1.	IFAD Loan Number-200000145	128,769,508,000.00	13,077,025,254.00	10.16
2.	GOI - (NPIU, PPIU, DPIU)	5,141,835,100.00	3,920,232,964.00	76.24
	Total	133,911,343,100.00	16,997,258,218.00	12.69

The project overall disbursement at NPIU, PPIU, and DPIU was amounted to IDR16,997,258,218.00 or 12.69% from total budget amounted to IDR133,911,343,100.00. The project disbursement constraint described as follows:

1. NPIU:

- a. Consultant selections were failed, because:
 - The Company/Firm Consultant selections needed to be repackaged.
 - There were no interested parties in International Consultants selections.
- b. NPIU's supporting budget for districts in Central Java and Banten provinces was not optimally absorbed because of from the 9 districts involved in the 2 provinces, only 4 districts carried out IPDMIP activities.

2. PPIU and DPIU:

- a. Budget allocations in provinces and districts were hampered, due to:
 - The signing of the NPH between the regions and the Ministry of Finance was only implemented in February 2018 so that the regional budget for IPDMIP in the DPA was not immediately available.
 - Coordination between parties in PPIU and DPIU (Dinas Pertanian, Bappeda, and Dinas PU) was not optimal.
 - The understanding of the local government regarding the on-granting mechanism has not been optimal, raising doubts about implementing IPDMIP.
 - Not every local government were ready to prepare pre-financing fund, regarding its effect to the local government cash flow.
- b. The readiness of the management team in PPIU and DPIU was not optimal yet, due to:
 - Some district had not yet formed the management team of IPDMIP.
 - The high level of personnel turnover of the PPIU / DPIU.
 - There were many different perceptions regarding financial management and tax regulations.
- c. There was an obstacle to the IPDMIP activities in the local government, including:
 - Time constraints due to IPDMIP activities were carried out near the end of the fiscal year.
 - Budget mismatch with the growing season.
 - DPIU (district) was hampered from implementing IPDMIP activities because PPIU (province) did not allocate supporting activities.

- d. There was pre-financing fund of the local government have not been reimbursed yet onto designated accounts.

H. Summary of Conditions or Audit Findings Affecting the Fairness of Financial Statements

Audit Findings in 2018 are as follows:

No	Type of Findings	Amount (IDR)
1	Overpayment of expenditures	115,950,283.00
2	Expenditures did not support by sufficient evidence	4,597,000.00
	Total	120,547,283.00

As explained above, there are audit findings of IDR120,547,283.00 or 0.92% of total project expenditures in 2018 of IDR13,077,025,254.00, which does not significantly affect the fairness of the presentation of the financial statements as a whole. Accordingly, our opinion on the presentation of financial statements is unqualified.

I. Subsequent Events of Consolidated Financial Statements

The amount of local government prefinancing which has not been reimbursed by designated account as of December 31, 2018, was Rp7,342,361,049.00 with the following details:

No	PPIU/DPIU	Prefinancing
1	West Sumatra Province	201,200,000.00
2	East Java Province	271,682,750.00
3	South Sulawesi Province	483,516,350.00
4	Nusa Tenggara Timur Province	72,712,000.00
5	Aceh Timur District	18,014,000.00
6	Tapanuli Tengah District	375,723,680.00
7	Asahan District	93,560,308.00
8	Humbang Hasundulan District	197,219,000.00
9	Simalungun District	80,710,000.00
10	Sijunjung District	48,120,000.00
11	Pasaman District	168,972,000.00
12	Kabupaten Pesisir Selatan	296,323,000.00
13	Musi Rawas District	254,316,500.00
14	Empat Lawang District	40,510,000.00
15	Ogan Komering Ulu Selatan District	203,081,564.00
16	Muara Enim District	209,926,500.00
17	Banyuasin District	75,383,000.00
18	Lahat District	53,600,000.00
19	Tanggamus District	342,302,750.00
20	Garut District	147,120,000.00
21	Sukabumi District	22,418,100.00

No	PPIU/DPIU	Prefinancing
22	Banjarnegara District	4,451,000.00
23	Pati District	412,931,327.00
24	Banyumas District	145,678,416.00
25	Purworejo District	21,880,700.00
26	Ngawi District	1,226,711,900.00
27	Lamongan District	74,850,000.00
28	Lumajang District	154,593,200.00
29	Kubu Raya District	277,255,300.00
30	Sambas District	290,084,004.00
31	Kayong Utara District	317,721,400.00
32	Barito Kuala District	43,560,000.00
33	Poso District	9,495,000.00
34	Wajo District	173,962,500.00
35	Sidenreng Rappang District	64,741,800.00
36	Soppeng District	27,296,000.00
37	Lombok Tengah District	21,000,000.00
38	Lombok Timur District	63,840,000.00
39	Bima District	244,151,000.00
40	Manggarai Barat District	71,255,000.00
41	Manggarai Timur District	40,491,000.00
TOTAL		7,342,361,049.00

J. Follow-up on Audit Findings of Preceding Years

All of the preceding year's findings have been followed up.

LIST OF PAYMENT ORDER LETTER (SP2D)

NO	Number SP2D	Date SP2D	Amount (IDR)		Contract	Explanation
1	181391303011500	07-Mei-18	6,000,000.00		B-2887/PL.040/I.1/03/2018	Support staf-national
2	181391302028811	21-Mei-18	18,427,398.00		B-3048/PL.040/I.1/04/201805-APR-2018	National consultan
3	181391303013938	21-Mei-18	22,172,900.00		B-2934/PL.040/I.1/04/201803-APR-2018	National consultan
4	181391303014391	24-Mei-18	12,519,491.00		B-2948/PL.040/I.1/04/201803-APR-2018	National consultan
5	181391303016508	06-Jun-18	9,323,909.00		B-2948/PL.040/I.1/04/201803-APR-2018	National consultan
6	181391303016509	06-Jun-18	10,000,000.00		B-2934/PL.040/I.1/04/201803-APR-2018	National consultan
7	181391303016525	06-Jun-18	87,315,000.00		B-4252/PL.010/I.1/05/201809-MEI-2018	Capital Expenditures, IT Equipmtent
8	181391302035298	07-Jun-18	14,268,485.00		B-3048/PL.040/I.1/04/201805-APR-2018	National consultan
9	181391303016738	07-Jun-18	18,211,818.00		B-3813/PL.040/I.1/04/201827-APR-2018	National consultan
10	181391303017660	08-Jun-18	6,000,000.00		B-2887/PL.040/I.1/03/2018	Support staf-national
11	181391303017664	08-Jun-18	6,000,000.00		B-3815/PL.040/I.1/04/2018	Support staf-national
12	181391302037434	22-Jun-18	5,500,000.00		B-3814/PL.040/I.1/04/2018	Support staf-national
13	181391303019724	06-Jul-18	10,587,300.00		B-2934/PL.040/I.1/04/201803-APR-2018	National consultan
14	181391303019725	06-Jul-18	10,964,291.00		B-3813/PL.040/I.1/04/201827-APR-2018	National consultan
15	181391302046594	26-Jul-18	5,500,000.00		B-3814/PL.040/I.1/04/2018	Support staf-national
16	181391303022673	26-Jul-18	20,800,000.00		KWT/628/AAI/VII/2018	Capital Expenditures, Electronic Board
17	181391302046342	26-Jul-18	9,942,754.00		B-3048/PL.040/I.1/04/201805-APR-2018	National consultan
18	181391303022667	26-Jul-18	6,000,000.00		B-3815/PL.040/I.1/04/2018	Support staf-national
19	181391303023492	01-Agu-18	10,091,800.00		B-2948/PL.040/I.1/04/201803-APR-2018	National consultan
20	181391303023533	01-Agu-18	6,000,000.00		B-2887/PL.040/I.1/03/2018	Support staf-national
21	181391302051966	09-Agu-18	6,000,000.00		B-5512/PL.040/I.1/2018	Support staf-national
22	181391303025033	09-Agu-18	26,936,118.00		B-3813/PL.040/I.1/04/201827-APR-2018	National consultan
23	181391303025037	09-Agu-18	216,097,300.00		B-2819/PL.040/I.1/03/201828-MAR-2018	International Consultan
24	181391303025218	09-Agu-18	5,472,262.00		B-5423/PL.040/I.1/06/2018	Support staf-national
25	181391302053490	14-Agu-18	15,021,693.00		B-3048/PL.040/I.1/04/201805-APR-2018	National consultan
26	181391303025946	14-Agu-18	15,508,273.00		B-2948/PL.040/I.1/04/201803-APR-2018	National consultan
27	181391303025947	14-Agu-18	28,228,685.00		B-2934/PL.040/I.1/04/201803-APR-2018	National consultan
28	181391302057506	29-Agu-18	5,500,000.00		B-3814/PL.040/I.1/04/2018	Support staf-national
29	181391303027810	29-Agu-18	6,000,000.00		B-3815/PL.040/I.1/04/2018	Support staf-national
30	181391302060197	05-Sep-18	6,000,000.00		B-5512/PL.040/I.1/2018	Support staf-national
31	181391303028794	05-Sep-18	20,950,909.00		B-3813/PL.040/I.1/04/201827-APR-2018	National consultan
32	181391303028835	05-Sep-18	5,969,318.00		B-2887/PL.040/I.1/03/2018	Support staf-national
33	181391303028838	05-Sep-18	5,541,000.00		B-5423/PL.040/I.1/06/2018	Support staf-national
34	181391303030584	14-Sep-18	15,378,000.00		B-6803/PL.040/I.1/07/201811-JUL-2018	National consultan
35	181391302067206	26-Sep-18	22,823,089.00		B-3048/PL.040/I.1/04/201805-APR-2018	National consultan
36	181391303032619	26-Sep-18	16,585,182.00		B-2948/PL.040/I.1/04/201803-APR-2018	National consultan
37	181391303033381	02-Okt-18	219,090,563.00		B-2819/PL.040/I.1/03/201828-MAR-2018	International Consultan
38	181391302070430	04-Okt-18	5,500,000.00		B-3814/PL.040/I.1/04/2018	Support staf-national
39	181391303033957	04-Okt-18	6,000,000.00		B-3815/PL.040/I.1/04/2018	Support staf-national
40	181391303033967	04-Okt-18	6,000,000.00		B-2887/PL.040/I.1/03/2018	Support staf-national
41	181391303035094	10-Okt-18	40,193,300.00		B-3813/PL.040/I.1/04/201827-APR-2018	National consultan
42	181391303035111	10-Okt-18	24,369,727.00		B-2948/PL.040/I.1/04/201803-APR-2018	National consultan
43	181391302072779	10-Okt-18	6,000,000.00		B-5512/PL.040/I.1/2018	Support staf-national
44	181391303035231	10-Okt-18	5,541,000.00		B-5423/PL.040/I.1/06/2018	Support staf-national
45	181391302075474	17-Okt-18	7,249,000.00			Replacement of advance payment for shopping for goods
46	181391303037049	18-Okt-18	21,800,000.00		KWT/887/AAI/VII/2018	Capital Expenditures, Furnitures
47	181391302076747	22-Okt-18	120,000,000.00			Duty travel for preparation meeting for refresher training participant
48	181391302077320	23-Okt-18	28,049,436.00		B-3048/PL.040/I.1/04/201805-APR-2018	National consultan
49	181391303037862	23-Okt-18	215,887,895.00		B-2819/PL.040/I.1/03/201828-MAR-2018	International Consultan

NO	Number SP2D	Date SP2D	Amount (IDR)		Contract	Explanation
50	181391303038174	26-Okt-18	48,105,900.00		B-2934/PL.040/I.1/04/201803-APR-2018	National consultan
51	181391303038825	30-Okt-18	50,000,000.00		014A/AH-KWT/X/2018	Accommodation, food and beverage of refresher refresher training preparation meeting
52	181391303038826	30-Okt-18	15,000,000.00		013A/AH-KWT/X/2018	Accommodation, food and beverage of refresher refresher training preparation meeting
53	181391303039150	01-Nov-18	25,600,000.00		KWT/017/AAI/VII/2018	Capital Expenditures, Furnitures
54	181391302081810	05-Nov-18	160,000,000.00			Duty travel for refresher training and new staf training participant
55	181391302081813	05-Nov-18	230,000,000.00			Duty travel for refresher training and new staf training participant
56	181391302081815	05-Nov-18	20,872,810.00			Replacement of advance payment for shopping for goods
57	181391303039785	05-Nov-18	5,452,323.00		B-5423/PL.040/I.1/06/2018	Support staf-national
58	181391303039696	05-Nov-18	22,316,000.00		B-6803/PL.040/I.1/07/201811-JUL-2018	National consultan
59	181391302081812	05-Nov-18	70,000,000.00			Duty travel for preparation meeting for refresher training participant
60	181391302082027	05-Nov-18	5,493,750.00		B-3814/PL.040/I.1/04/2018	Support staf-national
61	181391302081809	05-Nov-18	250,000,000.00			Duty travel for refresher training and new staf training participant
62	181391303039783	05-Nov-18	6,000,000.00		B-3815/PL.040/I.1/04/2018	Support staf-national
63	181391302081808	05-Nov-18	330,000,000.00			Duty travel for refresher training and new staf training participant
64	181391302082772	07-Nov-18	250,000,000.00			Duty travel for refresher training and new staf training participant
65	181391302082771	07-Nov-18	300,000,000.00			Duty travel for refresher training and new staf training participant
66	181391303040220	07-Nov-18	21,364,645.00		B-3813/PL.040/I.1/04/201827-APR-2018	National consultan
67	181391302083129	08-Nov-18	6,000,000.00		B-5512/PL.040/I.1/2018	Support staf-national
68	181391303040310	08-Nov-18	6,000,000.00		B-2887/PL.040/I.1/03/2018	Support staf-national
69	181391302084801	12-Nov-18	200,000,000.00			Duty travel for refresher training and new staf training participant
70	181391302084803	12-Nov-18	2,850,000.00			Replacement of advance payment for shopping for goods
71	181391302084873	12-Nov-18	16,753,874.00		B-3048/PL.040/I.1/04/201805-APR-2018	National consultan
72	181391303041478	12-Nov-18	31,937,291.00		B-2948/PL.040/I.1/04/201803-APR-2018	National consultan
73	181391302088822	23-Nov-18	29,760,000.00		30/KWT.TWM/11/2018	Food and beverage for refresher training and new staf training participant
74	181391302088821	23-Nov-18	28,800,000.00		29/KWT.TWM/11/2018	Food and beverage for refresher training and new staf training participant
75	181391303043774	23-Nov-18	30,000,000.00		015/KWT-KBA/XI/2018	Seminar kit for refresher training and new staf training participant
76	181391303043743	23-Nov-18	21,060,000.00		257/XI/MLY/2018	Food and beverage for refresher training and new staf training participant
77	181391303043818	23-Nov-18	102,000,000.00		B-11934/PL.010/I.1/11/201805-NOV-2018	Food and beverage for refresher training and new staf training participant
78	181391302089018	23-Nov-18	18,765,350.00			Duty travel for seed multiplications
79	181391302089453	26-Nov-18	131,570,000.00			Duty travel for refresher training and new staf training participant
80	181391302089454	26-Nov-18	10,500,000.00			Replacement of advance payment for shopping for goods
81	181391302089456	26-Nov-18	71,361,225.00			Replacement of advance payment for shopping for goods
82	181391302089457	26-Nov-18	8,100,000.00			Replacement of advance payment for shopping for goods
83	181391302089458	26-Nov-18	19,250,000.00			Replacement of advance payment for shopping for goods
84	181391303044440	27-Nov-18	23,490,000.00		20/11/2018	Food and beverage for refresher training and new staf training participant
85	181391303044441	27-Nov-18	23,490,000.00		21/11/2018	Food and beverage for refresher training and new staf training participant
86	181391303044439	27-Nov-18	23,490,000.00		19/11/2018	Food and beverage for refresher training and new staf training participant
87	181391303044521	28-Nov-18	324,530,000.00		B-11950/PL.030/I.1/11/201812-NOV-2018	Seed multiplication
88	181391302091444	30-Nov-18	75,252,150.00			Replacement of advance payment for shopping for goods
89	181391303044906	29-Nov-18	17,250,000.00		038/KPN-AY/KWT/XI/2018	Food and beverage for refresher training and new staf training participant
90	181391302091442	30-Nov-18	3,520,000.00			Replacement of advance payment for shopping for goods
91	181391303044908	30-Nov-18	18,000,000.00		040/KPN-AY/KWT/XI/2018	Food and beverage for refresher training and new staf training participant
92	181391303044907	29-Nov-18	15,750,000.00		042/KPN-AY/KWT/XI/2018	Food and beverage for refresher training and new staf training participant
93	181391302091454	30-Nov-18	9,200,000.00			rental vehicles for field trips
94	181391302091443	30-Nov-18	16,100,000.00			rental vehicles for field trips
95	181391302091441	30-Nov-18	145,890,000.00			Replacement of advance payment for shopping for goods
96	181391302091120	29-Nov-18	25,200,000.00		58/RA/11/2018	refresher training and new staf training, food and beverage
97	181391302091619	29-Nov-18	16,902,717.00		B-3048/PL.040/I.1/04/201805-APR-2018	National consultan
98	181391302092696	03-Des-18	64,780,000.00			Replacement of advance payment for shopping for goods
99	181391302092697	03-Des-18	12,300,000.00			Replacement of advance payment for shopping for goods
100	181391303045612	04-Des-18	22,680,000.00		24/11/2018	Food and beverage for refresher training and new staf training participant

NO	Number SP2D	Date SP2D	Amount (IDR)		Contract	Explanation
101	181391303045602	04-Des-18	22,680,000.00		25/11/2018	Food and beverage for refresher training and new staf training participant
102	181391303045611	04-Des-18	28,350,000.00		26/11/2018	Food and beverage for refresher training and new staf training participant
103	181391303045597	04-Des-18	13,230,000.00		025/KPRI/KWT/XI/2018	Food and beverage for refresher training and new staf training participant
104	181391303046776	07-Des-18	32,640,000.00		00022-KWT/CD/12/2018	Food and beverage for refresher training and new staf training participant
105	181391303046974	07-Des-18	35,504,920.00		B-2934/PL.040/I.1/04/201803-APR-2018	National consultan
106	181391302095575	07-Des-18	5,500,000.00		B-3814/PL.040/I.1/04/2018	Support staf-national
107	181391302095577	07-Des-18	30,720,000.00		039/CV.TWM/KWT/12/2018	Food and beverage for refresher training and new staf training participant
108	181391303046669	07-Des-18	37,800,000.00		60/KPNS/2018	Food and beverage for refresher training and new staf training participant
109	181391302095578	07-Des-18	31,680,000.00		042/CV.TWM/KWT/12/2018	Food and beverage for refresher training and new staf training participant
110	181391303046665	07-Des-18	5,541,000.00		B-5423/PL.040/I.1/06/2018	Support staf-national
111	181391303046775	07-Des-18	27,840,000.00		00020-KWT/CD/12/2018	Food and beverage for refresher training and new staf training participant
112	181391303046777	07-Des-18	27,840,000.00		00018-KWT/CD/12/2018	Food and beverage for refresher training and new staf training participant
113	181391302095576	07-Des-18	31,680,000.00		036/CV.TWM/KWT/12/2018	Food and beverage for refresher training and new staf training participant
114	181391303046975	07-Des-18	21,300,264.00		B-3813/PL.040/I.1/04/201827-APR-2018	National consultan
115	181391303047782	10-Des-18	27,508,409.00		B-2948/PL.040/I.1/04/201803-APR-2018	National consultan
116	181391302096085	10-Des-18	7,305,000.00			Replacement of advance payment for shopping for goods
117	181391302096083	10-Des-18	106,170,000.00			Duty travel for refresher training and new staf training participant
118	181391302096081	10-Des-18	86,205,000.00			Replacement of advance payment for shopping for goods
119	181391302096082	10-Des-18	27,200,000.00			Replacement of advance payment for shopping for goods
120	181391302099201	11-Des-18	14,360,554.00		B-3048/PL.040/I.1/04/201805-APR-2018	National consultan
121	181391303048382	11-Des-18	13,518,100.00		B-6803/PL.040/I.1/07/201811-JUL-2018	National consultan
122	181391302099591	11-Des-18	131,744,600.00			Duty travel for refresher training and new staf training participant
123	181391303048438	11-Des-18	6,000,000.00		B-3815/PL.040/I.1/04/2018	Support staf-national
124	181391303048488	11-Des-18	29,580,000.00		085/KWT-ws/XII/2018	Food and beverage for refresher training and new staf training participant
125	181391302099474	11-Des-18	6,000,000.00		B-5512/PL.040/I.1/2018	Support staf-national
126	181391303048437	11-Des-18	14,890,200.00		009/KWT/BP/PUP/XI/2018	Distribution of stock seed
127	181391302104377	17-Des-18	100,000,000.00			Duty travel for Knowledge Management Seminar participant
128	181391303051527	18-Des-18	6,000,000.00		B-2887/PL.040/I.1/03/2018	Support staf-national
129	181391303051828	18-Des-18	6,250,000.00		XII/15/KW/YM/18	Seminar kit for Knowledge Management Seminar participant
130	181391302105459	18-Des-18	4,750,000.00		B-3814/PL.040/I.1/04/2018	Support staf-national
131	181391303051582	18-Des-18	5,037,273.00		B-5423/PL.040/I.1/06/2018	Support staf-national
132	181391303051526	18-Des-18	3,818,181.00		B-2887/PL.040/I.1/03/2018	Support staf-national
133	181391302105460	18-Des-18	4,909,091.00		B-5512/PL.040/I.1/2018	Support staf-national
134	181391303051663	18-Des-18	4,636,364.00		B-3815/PL.040/I.1/04/2018	Support staf-national
135	181391303053407	20-Des-18	211,855,742.00		B-2819/PL.040/I.1/03/201828-MAR-2018	International Consultan
136	181391303053413	20-Des-18	4,728,655.00		B-3813/PL.040/I.1/04/201827-APR-2018	National consultan
137	181391303053406	20-Des-18	4,317,900.00		B-6803/PL.040/I.1/07/201811-JUL-2018	National consultan
138	181391303053633	21-Des-18	50,000,000.00		019A/AH-KWT/XII/2018	Accommodation, food and beverage for Knowledge Management Seminar participant
139	181391303053898	21-Des-18	16,715,918.00		B-2948/PL.040/I.1/04/201803-APR-2018	National consultan
140	181391701002299	27-Des-18	5,380,500.00			Seed multiplications
141	181391701002314	27-Des-18	14,900,000.00			Replacement of advance payment for shopping for goods
142	180191304027411	28-Des-18	206,560,000.00			On granting
143	180191304027417	28-Des-18	2,855,636,389.00			On granting
144	180191301079661	31-Des-18	49,149,000.00			On granting
145	180191304027565	31-Des-18	1,331,166,949.00			On granting
146	180191304027575	31-Des-18	1,854,022,795.00			On granting
147	180191304027613	31-Des-18	549,591,519.00			On granting
148	180191304027625	31-Des-18	162,755,000.00			On granting
	Total SP2D		13,077,025,254.00			