

# AUDITED PROJECT FINANCIAL STATEMENTS

---

Project N°: 1100001706

IFAD Loan N°: 2000001445  
IFAD Grant N°: 2000001446

Period covered: 01/01/2020 – 31/12/2020

## **Integrated Participatory Development and Management of the Irrigation Sector Project (IPDMIP)**

Prepared by: Financial and Development Supervisory Agency (BPKP)

Received on: 28/09/2021

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)"



**FINANCIAL AND DEVELOPMENT SUPERVISORY AGENCY  
( B P K P )**

---

**INDEPENDENT AUDITOR'S REPORT**

**ON THE CONSOLIDATED FINANCIAL STATEMENTS OF  
INTEGRATED PARTICIPATORY DEVELOPMENT AND MANAGEMENT  
OF IRRIGATION PROJECT (IPDMIP)  
IFAD LOAN NUMBER 2000001445**

**AT AGRICULTURAL EXTENSION AND HUMAN RESOURCES  
DEVELOPMENT AGENCY, MINISTRY OF AGRICULTURE**

**FOR THE YEAR ENDED DECEMBER 31, 2020**

**NUMBER : LAI - 39/D105/02/2021**  
**DATE : SEPTEMBER 20, 2021**

## TABLE OF CONTENTS

	Page
A Independent Auditor's Report	1
B Consolidated Financial Statements	4
1. Consolidated Project Sources and Uses of Funds	5
2. Notes to the Consolidated Financial Statements	6
a. Project General Description	6
b. Accounting Policies	11
c. Explanation of the Consolidated Project Sources and Uses of Funds	11
3. Designated Account Statement and Reconciliation	16
C Basis of Audit	17
D Objectives and Scope of Audit	17
E Assessment of the Internal Control System	18
F Assessment on the Compliance to the Financing Agreement	21
G Financial Target Achievement and Constraint	21
H The Effect of Audit Findings on Auditor's Opinion	23
I Subsequent Event of the Consolidated Financial Statements	23
J Follow-up on the Previous Audit Findings	23

### Attachment:

1. List of Fund Disbursement Order (SP2D)
2. List of Local Government Expenditures of 2020 That Have Not Been Reimbursed from Designated Account per December 31, 2020
3. List of Findings on 2019 Prefinanced Project Expenditures (PPIU/DPIU) That Affected the Audit Opinion



**FINANCIAL 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 Nomor 33 Jakarta 13120 Phone +62 21 85910031 Ext. 0507, Fax. +62 21 85902505

Number : LAI - 39/D105/02/2021

September 20, 2021

### **A. Independent Auditor's Report**

To:

1. Head of Agricultural Extension and Human Resources Development Agency, Ministry of Agriculture as National Project Implementation Unit (NPIU) IPDMIP
2. Director General of Water Resources, Ministry of Public Works and Housing as Lead Project Agency of IPDMIP
3. Director General of Budget Financing and Risk Management, Ministry of Finance

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 at December 31, 2020, and for the year then ended, which comprise of Consolidated Project Sources and Uses of Funds, Designated Account Statement and Reconciliation, 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 at December 31, 2020, and for the year then ended in conformity with the accounting basis described in note B.2.b; (b) Head of Agricultural Extension and Human Resources Development Agency, Ministry of Agriculture as National Project Implementing Unit (NPIU) of Integrated Participatory Development and Management of Irrigation Project (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 IFAD for the replenishment of expenditures incurred and all expenditures incurred are eligible for financing under IFAD Loan Number 2000001445.
- b. The Designated Account Statement and Reconciliation of IFAD Loan Number 2000001445 gave a fair view of the receipts collected and payments made during the year ended December 31, 2020, and these receipts and payments support designated 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 of 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 Agricultural Extension and Human Resources Agency, Ministry of Agriculture.

Management is responsible for the preparation and fair presentation of the financial statement for the Integrated Participatory Development and Management of Irrigation Project (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:

- 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-21.755

### **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:

- 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,



Suyarsi 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 ended December 31, 2020 consist of:

1. Consolidated Project Sources and Uses of Funds
2. Notes to the Consolidated Financial Statements
  - a. Project General Description
  - b. Accounting Policies
  - c. Explanation of the Consolidated Project Sources and Uses of Funds
3. Designated Account Statement and Reconciliation

The financial statements are presented on the following pages.



## **2. Notes to the Consolidated Financial Statements**

### **a. Project General Description**

#### **1) Background**

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. On the other side, at the beginning of the project, a total of 7.2 million hectares of irrigated area and up to half of the irrigation works require to be repaired.

To reach the self-sufficiency target, GOI priority is the improvement of the productivity of food crops through:

- a) Revitalization of agricultural extension and seed production;
- b) Upgrade irrigation through the rehabilitation of major dams and 3 million ha of irrigation;
- c) Better irrigation management;
- d) Improve the efficiency of irrigation water utilization;
- e) Implement participatory irrigation management at the provincial/district/city levels;
- f) Construction of a 1 million ha new irrigation networks outside Java and Bali; and
- g) 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 in Nusa Tenggara) in 74 districts. IPDMIP prioritizes the rehabilitation of irrigation systems supplied by reservoirs in areas that have not received assistance. The project

implementation period is set to begin in 2017 and will be completed in 2022.

Overall, the Project is estimated to cost USD832 million. ADB will provide USD614 million in loan funds, IFAD will provide USD98.5 million in loan and USD1.5 million in grants, and GOI will contribute funding of USD118 million. GOI contribution 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:

- a) Component 1: Strengthened Policy and Institutional Frameworks for Irrigated Agriculture. It will be implemented by MPWH, BAPPENAS, and MOHA at the national level and BAPPEDA at the regional levels. Component 1 will be financed by GOI, IFAD (grant), and ADB.
- b) Component 2: Improved Irrigation System Management. It will be implemented by MPWH and MOHA and financed by GOI and ADB.
- c) Component 3: Improved Irrigation Infrastructure. It will be implemented by the MPWH and financed by GOI and ADB.
- d) Component 4: Increased Irrigated Agricultural Incomes. It will be 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). An implementation team has been established under the NSCWR, consist of the Director of Water Resources and Irrigation (BAPPENAS) as the chairman, the Director of Water Resources Development as deputy chairman, and other echelons 2 from related ministries as members.

Directorate General Water Resources, Ministry of Public Works and Housing is appointed as the Lead Project Agency. A National Project Management Unit (NPMU) has been established under Directorate General Water Resources, and Ministry of Public Works and Housing to ensure overall coordination of project implementation. National Project Implementation Units (NPIUs) have been established to carry out IPDMIP.

The NPIU under MOA will be responsible for and receive IFAD financing to implement Component 4 with cooperation from provincial and district agricultural agencies. 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:

- a) Sub-component 4.1: improves farm productivity and services  
The activities of Sub-component 4.1 are focuses on on-farm activities through a multi-faceted approach with 3 broad elements:
- (1) Recruitment and support of new and existing extension workers (PPL);
  - (2) Extension workers training;
  - (3) Extension activities.
- b) Sub-component 4.2: improves market access and services promoting better value addition and post-harvest activities.  
The activities of the component are to facilitates public and private investment through funding instruments supported by consultation platforms and capacity development initiatives for rice, vegetables, and technology access. The focus of the rice value chain is on improving the efficiency and equity of the value chain within a radius of 1 km of the rehabilitated area.
- c) 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 loans for productive purposes.

The objective of the component is to create a pathway for the inclusion of more smallscale farmers into the mainstream financial sector thereby supporting broad-based rural economic growth.

In addition, GOI funding is allocated to support the sub-components above, namely Operating Cost.

## 2) Project Financing

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

Loan Number	:	2000001445
Register Number	:	██████████
Date Loan Signing	:	February 13, 2017
Effective Date	:	February 13, 2017
Closing Date	:	March 31, 2023
Loan Amount	:	EUR93,150,000.00
Initial Deposit	:	EUR2,500,000.00
Designated Account Number	:	██████████
Executing Agency	:	Head of Agricultural Extension and Human Resources Development Agency, Ministry of Agriculture

The on-granting mechanism is used to finance activities in PPIU and DPIU. Provincial/district governments will finance project activities with

their budgets (APBD). Regularly, PPIU/DPIU as the provincial/district representative will propose the reimbursement of local government funds to be a burden on the project's designated account.

### 3) Project Location

IPDMIP is carried out by NPIU at Agricultural Extension and Human Resources Development Agency, Ministry of Agriculture, 14 provinces as PPIU, and 74 districts as DPIU. The province and district carrying out IPDMIP are as follows:

#### a) Province

No.	Province	No.	Province
1	Nanggroe Aceh Darusalam	8	West Kalimantan
2	North Sumatera	9	South Kalimantan
3	West Sumatera	10	North Sulawesi
4	South Sumatera	11	Central Sulawesi
5	Lampung	12	South Sulawesi
6	West Jawa	13	West Nusa Tenggara
7	East Jawa	14	East Nusa Tenggara

#### b) District

No.	Districts	No.	Districts
1	Aceh Besar	38	Pekalongan
2	North Aceh	39	Pati
3	East Aceh	40	Banyumas
4	Bireuen	41	Cilacap
5	Central Tapanuli	42	Bojonegoro
6	Asahan	43	Ngawi
7	Humbang Hasundulan	44	Lamongan
8	Simalungun	45	Kediri
9	Sijunjung	46	Madiun
10	Pasaman	47	Lumajang
11	Limapuluh Koto	48	Jember
12	West Pasaman	49	Jombang
13	Pesisir Selatan	50	Tuban
14	Musi Rawas	51	Ketapang
15	Empat Lawang	52	Kubu Raya
16	South Ogan Komering Ulu	53	Sambas
17	Muara Enim	54	Kayong Utara
18	Musi Banyuasin	55	Central Hulu Sungai
19	Banyuasin	56	Tapin
20	Lahat	57	Barito Kuala
21	Pasawaran	58	Tanah Bumbu
22	Tanggamus	59	South Minahasa
23	Central Lampung	60	Bolaang Mongondow
24	Tulang Bawang	61	Tolitoli
25	Mesuji	62	Poso
26	Serang	63	Banggai

No.	Districts	No.	Districts
27	Pandeglang	64	Wajo
28	Garut	65	Pinrang
29	Indramayu	66	Sidenreng Rappang
30	Kuningan	67	Soppeng
31	Ciamis	68	Bone
32	Sukabumi	69	Central Lombok
33	Majalengka	70	East Lombok
34	Sumedang	71	Bima
35	Kebumen	72	Dompu
36	Banjarnegara	73	West Manggarai
37	Purworejo	74	East Manggarai

#### 4) Organization Structure

The Agricultural Extension and Human Resources Development Agency, Ministry of Agricultural, is appointed as NPIU at the national level by IFAD Financing Agreement. The organization structure of the project embodied in the Decree of the Head of Agricultural Extension and Human Resources Development Agency, Ministry of Agriculture Number 65/Kpts/OT.140/I/02/2020 dated February 14, 2020 consist of:

##### Steering Board

- a) Chairman : Head of BPPSDMP
- b) Secretary : Secretary of BPPSDMP
- c) Board Members :
  1. Head of Agricultural Extension Center
  2. Head of Agricultural Education Center
  3. Head of Agricultural Training Center
  4. Director of Food and Agricultural, BAPPENAS

##### Implementing Team

- a) Director : Head of Agricultural Extensions Center
- b) Deputy Director : Head of Institutional and Extension Personnel Division
- c) Project Manager : Head of Personnel Sections
- d) Deputy Manager of Administration : Head of Program and Evaluation Division
- e) Deputy Manager of Technical : Head of Farmer Institutional Empowerment Section
- f) Deputy Manager of Evaluation and Monitoring : Head of Extension Evaluation Section

To implement the IPDMIP, the NPIU is supported by implementing agency at province and district that is involved in the project, as follows:

- a) Provincial Project Implementing Unit (PPIU) at the provincial agriculture agency.
- b) District Project Implementing Unit (DPIU) at district agriculture agency.

**b. 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, following the Government of Indonesia's fiscal year.
- 3) The denomination used is Rupiah (IDR), and conversion of foreign currencies into Rupiah is 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) Funds receipts from the Government of Indonesia (APBN) are recorded according to the Fund Disbursement Order (SP2D), and disbursements are recorded according to transaction evidence into their perspective categories/component accounts.
- 6) 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 according to the fund disbursement order (SP2D) issued, and disbursements are recorded according to transaction evidence into their respective categories/component accounts;
  - b) Financing proceeds by direct payments are recorded according to Withdrawal Authorization (WA) issued by IFAD. The conversion of foreign currency into rupiah is based on the exchange rate of Bank Indonesia, as of the date of WA issuance.

**c. Explanation of the Consolidated Project Sources and Uses of Funds**

**1) Equipment and Material IDR 24,321,284,092.00**

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

<b>Description</b>	<b>Amount (IDR)</b>
Amount as of January 1, 2010	10,197,180,357.00
Actual Expenditures for the Fiscal Year 2020 - Loan IFAD 2000001445	14,124,103,735.00
Amount as of December 31, 2020	24,321,284,092.00

Actual expenditures for 2020 amounting to IDR 14,124,103,735.00 were used for strengthening through technology information equipment, staple seeds procurement/multiplications, support to multiplier farmers, on-farm storage, and demonstration of equipment with details as follows:

<b>No</b>	<b>Project Implementing Unit</b>	<b>Amount (IDR)</b>
1	NPIU - Staple rice seeds procurement - Strengthening through technology information equipment	7,976,645,100.00
2	PPIU - Staple seeds multiplications - Support to multiplier farmers	3,009,780,914.00
3	DPIU - On-farm Seed Storage - Demonstration of Equipment	3,137,677,721.00
<b>Total</b>		<b>14,124,103,735.00</b>

## **2) Consultancies IDR 28,874,779,557.00**

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

<b>Description</b>	<b>Amount (IDR)</b>
Amount as January 1, 2020	9,149,382,963.00
Actual Expenditures for the Fiscal Year 2020 - Loan IFAD 2000001445	19,725,396,594.00
Amount as of December 31, 2020	28,874,779,557.00

Actual expenditures in 2020 amounting to IDR 19,725,396,594.00 were used for consulting services at NPIU, with detail as follows:

<b>No</b>	<b>Implementing Unit</b>	<b>Amount (IDR)</b>
1	International consultant service	4,018,998,692.00
2	Regional consultant service	12,208,513,649.00
3	National and supporting consultant service	2,006,952,503.00
4	On-granting officer service	1,490,931,750.00
<b>Total</b>		<b>19,725,396,594.00</b>

Of the amount above, there are findings related to the account as follows:

a) Overpayment on project expenditures by NPIU	IDR 13,499,944.00
b) Procurement of goods/services is not following the provisions	IDR 186,620,000.00
<b>Total</b>	<b>Rp 200,119,944.00</b>

**3) Training and Workshop IDR 84,852,295,567.00**

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, 2020	44,085,180,848.00
Actual Expenditures for the Fiscal Year 2020 - Loan IFAD 2000001445	40,767,114,719.00
Amount as of December 31, 2020	84,852,295,567.00

Actual expenditures in 2020 amounting to IDR 40,767,114,719.00, were used for workshop and project dissemination support, extension worker training, farmer field school, farmer training, cross village visit, partnerships promotion, transfer of knowledge and technology, value chain activity, and training for saving and loan groups, with details as follows:

No	Implementing Unit	Amount (IDR)
1	NPIU <ul style="list-style-type: none"> <li>- AWPB &amp; Procurement Workshop</li> <li>- Reconciliation Workshop</li> <li>- Seed sector modernization design</li> <li>- Workshop for land fertility management</li> <li>- Escort ICT facilities to recipients</li> <li>- Call for Expression and Questionnaire</li> <li>- Training for extension workers and lead farmers</li> <li>- Training for extension workers and field staff</li> <li>- Training for selected households</li> <li>- Consultant performance supervision</li> <li>- Information dissemination of community extension empowerment through Online Media</li> </ul>	8,828,649,895.00
2	PPIU <ul style="list-style-type: none"> <li>- Refreshing training</li> </ul>	1,952,078,503.00



No	Implementing Unit	Amount (IDR)
	<ul style="list-style-type: none"> <li>- New staff training</li> <li>- Facilitation for Seed certification</li> <li>- Review for rice technology package and high-value crops</li> <li>- Basic training for value chain facilitation</li> </ul>	
3	DPIU <ul style="list-style-type: none"> <li>- Extension training for lead farmer</li> <li>- Farmer field schools</li> <li>- Farmer record books</li> <li>- Farmer to farmer sharing forums</li> <li>- Cross village visits</li> <li>- Monthly extension review meetings</li> <li>- Prizes – extensions</li> <li>- Prizes – farmer</li> <li>- Demonstrations</li> <li>- Initial value chain mapping</li> <li>- Value chain validation</li> <li>- Value chain facilitation</li> </ul>	29,986,386,321.00
<b>Total</b>		<b>40,767,114,719.00</b>

Of the amount above, there are findings related to the account amounting to IDR 200,664,919.00 as follows:

a) Overpayment on project expenditures by NPIU	IDR	50,000,000.00
b) Overpayment on project expenditures by PPIU and DPIU	IDR	137,644,919.00
c) Overpayment on project expenditures by PPIU and DPIU (from 2019 Prefinancing)	IDR	13,020,000.00
<b>Total</b>	<b>IDR</b>	<b>200,664,919.00</b>

**4) Credit IDR 365,257,900.00**

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

Description	Amount (IDR)
Amount as January 1, 2020	115,690,000.00
Actual Expenditures for the Fiscal Year 2020 - Loan IFAD 2000001445	249,567,900.00
Amount as of December 31, 2020	365,257,900.00

Actual expenditures in 2020 amounted to IDR 249,567,900.00 were PPIU expenditures to support BBI/BPTP.

**5) Salary IDR 15,324,980,233.00**

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

Description	Amount (IDR)
Amount as January 1, 2020	8,939,922,828.00
Actual Expenditures for the Fiscal Year 2020 - Loan IFAD 2000001445	6,385,057,405.00
Amount as of December 31, 2020	15,324,980,233.00

Actual expenditures in 2020 amounted to IDR 6,385,057,405.00 were DPIU expenditures for new staff salary and new staff additional costs.

Of the amount above, there are findings related to the account namely overpayment on project expenditures by PPIU or DPIU (from 2019 Prefinancing) amounted to IDR 1,680,000.00.

**6) Operating Cost IDR 13,610,249,508.00**

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, 2020	10,454,791,338.00
Actual Expenditures for the Fiscal Year 2020 – GOI	3,155,458,170.00
Amount as of December 31, 2020	13,610,249,508.00

Operating cost covered additional technical input for support Knowledge Management Center at National Development Planning Agency and operational cost at NPIU, PPIU, and DPIU. Operating cost expenditure for 2020 is NPIU expenditures amounted to IDR 3,155,458,170.00.

### 3 DESIGNATED ACCOUNT STATEMENT AND RECONCILIATION

<b>DESIGNATED ACCOUNT STATEMENT AND RECONCILIATION</b>		
For Year	: January 1, 2020 up to December 31, 2020	
Project	: Integrated Participatory Development and Management of Irrigation Project (IPDMIP)	
Loan Number	: IFAD Loan Number 2000001445	
Account Number	: ██████████	
Currency	: Euro	
<b>Part I</b>		
1. Total advance by IFAD		11.587.726,31
- Initial Deposit	8.000.000,00	
- Deposit at November 6, 2020	3.587.726,31	
2. Less total amount recovered by IFAD		0,00
3. Outstanding amount advanced by IFAD (1-2)		<u>11.587.726,31</u>
<b>Part II</b>		
4. Balance of designated account according to the bank statement	3.308.294,43	
5. Plus balance of operating accounts	-	
Plus cash on hand	-	
total bank balance as at 31 Desember 2020		3.308.294,43
6. Plus amount claimed in withdrawal application		
- Application No.: 0006/1116F8FA/202		3.589.151,97
7. Plus amount withdrawn and not yet claimed		4.722.963,09
8. Plus amount claimed in previous application and not yet credited at the bank statement date, or claimed after the bank statement date		0,00
9. Less : Interest earned		0,00
10. Total advance accounted		<u>11.620.409,49</u>
11. Explanation of difference between outstanding advance and advance accounted for (10-3):		32.683,18
- Non eligible amount to be refunded to the designated account		97,76
- Refund in 2019		23.778,19
- Refund in 2020		7.380,60
- Different between total amount claimed in WA.06 and total amount transferred to designated account		1.425,66
- Rounding		0,97

### **C. Basis of Audit**

1. Government Regulation Number 60 of Year 2008 concerning the Government Internal Control System.
2. President Regulation Number 192 of Year 2014 concerning Finance and Development Supervisory Agency (*Badan Pengawasan Keuangan dan Pembangunan*).
3. Financing Agreement IPDMIP IFAD Loan Number 2000001445 Section 9.03 Audit of Accounts:  
  
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 to the 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 January 25, 2021.
6. The Assignment Letter of Director of Supervision of Investment Cooperation and Development Financing, BPKP Number ST-25/D105/02/2020 dated May 10, 2021.

### **D. Objectives and Scope of Audit**

The objectives of the audit are as follows:

1. to give an opinion statement on the fairness of the presentation of consolidated financial statements;
2. to give an assessment and recommendation on the implementation of the financial management system and financial procedures, including the implementation of the internal control system, and to ensure that all loan disbursed has been utilized for Loan Agreement expenditure items, and have been used for the stipulated purposes;
3. to conduct an assessment of the reliability of financial management information;
4. to conduct an assessment of the achievement of project objectives based on the established indicators;
5. to conduct an assessment of project compliance with the various financial provisions (financial covenants) agreed upon in the Financing Agreement.

The audit scope includes an examination on the fairness of consolidated financial statements presentation, assessment on the adequacy and effectiveness of internal control systems of the project, adherence to the provisions of regulations

applicable in the implementation of the project for the fiscal year ended December 31, 2020.

The assessment on the fairness of consolidated financial statements includes testing the accuracy of the amount presented in financial statements, assessment on the adequacy of recording/accounting system, as well as the sufficiency of the project expenditures supporting evidence, at National Project Implementation Unit (NPIU), Provincial Project Implementation Unit (PPIU), and District Project Implementation Unit (DPIU).

The assessment of the adequacy and effectiveness of the project internal control system includes an assessment of the adequacy of the internal control system design, as well as the effectiveness of its implementation in the field.

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

1. compliance with certain provisions in loan/grant agreement on the aspect: the financing portion and provision of counterpart funds, procurement procedures, and usage of loan/grant funds.
2. compliance with internal mechanisms and provisions set out by the project.

Scope of the audit is the consolidated financial statements of IPDMIP prepared by NPIU and financial statements of IPDMIP of each PPIU and DPIU. The audit covers the project activity financed by IFAD Loan Number 2000001445. The management cost funded by the GOI is not in the scope of our audit.

In 2021, the project was implemented at 82 (eighty two) PIU consist of 1 (one) NPIU, 11 (eleven) PPIU, and 71 (seventy one) DPIU. The audit sample projects implementing units (NPIU/PPIU/DPIU) as many as 35 (thirty five) PIU or 42.68% of the PIU. Audit at NPIU was conducted by BPKP Head Office while the audit at PPIU and DPIU were conducted by BPKP representative office.

The field audit was ended on August 19, 2021.

## **E. Assessment of the Internal Control System**

In general, the internal control system applied has been quite adequate to provide reasonable assurance that all project activities were implemented following applicable procedures, provisions, and regulations. The detailed assessment of the internal control system are as follows:

### **1. Control Environment**

Based on our assessment, the control environment element 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, interacted positively with subordinates, considered risks, provided 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 deficiencies in the control environment element as follows:

- a. The integrity and ethical value at 1 (one) PPIU and 5 (five) DPIU.
- b. Commitment to competence at 5 (five) DPIU.
- c. Organization structure at 3 (three) DPIU.
- d. Policy and implementation of human resource management at 4 (four) DPIU.

## **2. Risk Assessment**

Based on our assessment, the risk assessment process of the IPDMIP has been carried out but has not optimally supported the project's ability to achieve its objectives. The deficiencies in the risk assessment element are as follows:

- a. Risk identification at BPPSDMP Ministry of Agriculture, 4 (four) PPIU, and 12 (twelve) DPIU.
- b. Risk Analysis at 1 (one) PPIU and 7 (seven) DPIU.

## **3. Control Activity**

Based on our assessment, control activity 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), government budget implementation document, and other documents as well as in conducting performance measurements outlined in a form of a 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 and reported following the project provisions of existing regulations.
- d. The project personnel has recorded and secured assets/inventory.
- e. The project personnel has compiled technical guidance for IPDMIP project activities and set performance indicators to achieve project objectives.
- f. The authorization has been communicated to unit leaders and project personnel.

- g. Financial transactions have been classified, recorded, verified, and archived as of the date of the transaction and supported with sufficient evidence.
- h. The project implementers have prepared, informed, and communicated their responsibility to all interested parties.
- i. Documentation that covers all policies and procedures, as well as transactions, has been maintained.

However, there are deficiencies in the control activities element as follows:

- a. Review of project performance at BPPSDMP Ministry of Agriculture, 1 (one) PPIU, and 6 (six) DPIU.
- b. Human resources development at 1 (one) PPIU and 1 (one) DPIU.
- c. Control of information system management at 7 (seven) DPIU.
- d. Physical control of assets and documents at BPPSDMP Ministry of Agriculture, 2 (two) PPIU and 4 (four) DPIU.
- e. Determination and review of performance indicators at 1 (one) PPIU and 3 (three) DPIU.
- f. Separation of duties at 1 (one) PPIU and 1 (one) DPIU.
- g. Authorization of transaction and significant event at BPPSDMP Ministry of Agriculture, 2 (two) PPIU, and 2 (two) DPIU.
- h. Accountability of project activities at BPPSDMP Ministry of Agriculture and 3 (three) DPIU.
- i. Documentation of policy, procedures, and transaction at 5 (five) DPIU.

#### **4. Information dan Communication**

Based on our assessment, the information and communication element has been quite adequate, as indicated in the following conditions:

- a. All necessary information has been submitted to the interested parties periodically and incidentally.
- b. Project managers have effectively used forms and media of communication, indicated by the flow of information from top to bottom and vice versa, including communication with outside parties.
- 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 allow them to carry out their duties and responsibilities efficiently and effectively.

However, there is a deficiency in the communication sub element at BPPSDMP Ministry of Agriculture and 3 (three) DPIU.

#### **5. Monitoring**

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

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

However, there are deficiencies in the monitoring element as follows:

- a. Monitoring on the project activities at BPPSDMP Ministry of Agriculture, 1 (one) PPIU, and 5 (five) DPIU.
- b. Follow-up audit findings and monitoring at 2 DPIU.

## **F. Assessment on the Compliance to the Financing Agreement**

According to our assessment on the implementation of the project, 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 designation of the use of loan funds, or compliance to internal mechanisms and provisions set out by the project.

However, there are weaknesses found as follows:

1. Compliance with the fund utilization specified in the Loan Agreement and the explanation on the project guidelines, there are weaknesses found at 3 (three) DPIU.
2. Compliance to the fund utilization according to the category specified in Loan Agreement, there is weakness at 1 (one) PPIU.
3. Compliance of the local government to utilize the project fund according to NPHD, there are weaknesses found at 5 (five) DPIU.
4. Compliance with the procurement of goods and services according to the regulations, there are weaknesses found at BPPSDMP Ministry of Agriculture, 1 PPIU, and 3 DPIU.
5. Compliance to expenditures must be supported by complete and correct evidence, and classified according to predetermined categories, there are weaknesses found at BPPSDMP Ministry of Agriculture, 1 PPIU, and 7 DPIU.
6. Compliance with payments to suppliers/consultants/support staff/field, staff must be completed following the stipulated requirement and verified under applicable regulations, there are weaknesses found at 1 PPIU and 3 DPIU.

## **G. Financial Target Achievement and Constraints**

### **1. Financial Target Achievement**

Realization of project expenditures compared to financing sources set forth in AWPB of the 2020 budget is shown in the following details:



No.	Source of Fund	Budget (IDR)	Actual (IDR)	%
1.	IFAD Loan Number – 2000001445	126,842,376,745.00	81,251,240,353.00	64.06
2.	GOI	3,400,000,000.00	3,155,458,170.00	92.81
	<b>Total</b>	<b>130,242,376,745.00</b>	<b>84,406,698,523.00</b>	<b>64.81</b>

In addition to the total realization of project expenditures in 2020 as stated above, there were PPIU/DPIU expenditures that have not been charged to the designated accounts per December 31, 2020, amounting to IDR 26.970.703.800,00.

## 2. Target Achievement Constraints

The project overall disbursement at NPIU, PPIU, and DPIU amounted to IDR 84,406,698,523.00 or 64.81% from the total budget amounted to IDR 130,242,376,745.00. The project disbursement constraints are described as follows:

- a. NPIU in Minister of Agriculture
  - 1) The budget for regional consultant 5 cannot be disbursed due to unsuccessful procurement.
  - 2) Budget Efficiency.
- b. PPIU and DPIU
  - 1) Prefinancing funds by the local government were not sufficient enough to support the implementation of IPDMIP activities.
  - 2) The IPDMIP activity was not carried out due to preconditions requirement/sequential previous activity had not been met.
  - 3) Restriction/reduction of IPDMIP activities due to the COVID-19 pandemic.
  - 4) The local government budget was not sufficient enough or did not appropriate to carry out the IPDMIP activities according to the project guidelines.
  - 5) The realization of IPDMIP activities was not on target.
  - 6) Weather/pests disturbance during the IPMDIP activities implementation.
  - 7) Irrigation land has not been rehabilitated.
  - 8) Budget efficiency.
  - 9) PPIU was not optimal in supporting DPIU, such as the PPIU of West Kalimantan Province were inactive, Banten Province does not have a PPIU, or the PPIU of East Java Province does not support to the DPIU activity.
  - 10) The budget approval of the local government was late.
  - 11) IPDMIP activity is not appropriate with the local farmer' habits.

- 12) IPDMIP activities were partially canceled.
- 13) Changes to the activity criteria in the IPDMIP guidelines.
- 14) Weakness of coordination/communication between PIU.
- 15) Administration constraints.
- 16) Water supplies were not optimal.

#### H. The Effect of Audit Findings on the Auditors Opinion

Audit findings as described in the Explanation of the Consolidated Project Sources and Uses of Funds is amounting to IDR 402,464,863.00. The details of the audit findings are as follows:

No	Expenditures Cat.	Type of Findings	Amount (IDR)
1	Consultancies	Overpayment of expenditures	13,499,944.00
		Expenditures Exceeding the consulting progress	186,620,000.00
2	Training and Workshops	Overpayment of expenditures – NPIU	50,000,000.00
		Overpayment of expenditures - (PPIU/DPIU)	137,644,919.00
		Overpayment of expenditures - (from 2019 prefinancing by PPIU/DPIU)	13,020,000.00
3	Salary	Overpayment of expenditures	1,680,000.00
	<b>Total</b>		<b>402,464,863.00</b>

Audit findings amounting to IDR 402,464,863.00 are 0.50% of the actual project uses from loan funds in 2020 of IDR 81,251,240,353.00 and do not significantly affect the fairness of the presentation of the financial statements as a whole. Accordingly, our opinion on the presentation of the financial statements is unqualified.

#### I. Subsequent Event of the Consolidated Financial Statements

The amount of local government expenditures of 2020 which has not been reimbursed by the designated account as of December 31, 2020, is amounting to IDR 26.970.703.800,00. The reimbursement of the local government prefinancing will be submitted in 2020. The details of the prefinancing of 2020 can be seen in attachment 2.

#### J. Follow-up on the Previous Audit Findings

The previous audit findings balance as many as 31 cases amounting to IDR 41.175.875,00. The list of 2019 audit findings on prefinancing expenditures by PPIU or DPIU that affected the Auditors Opinion can be seen at attachment 3.

Details of the audit findings that have not been followed up for each audit report can be seen in the Management Letter.

**LIST OF PAYMENT ORDER LETTER (SP2D)  
FOR THE YEAR 2020**

NO	Number SP2D	Date SP2D	Amount (IDR)	BENEFICIERY	Contract	Remarks
1	201391302001264	7-Feb-2020	5.541.000,00			Supporting staf-national
2	201391302001265	7-Feb-2020	15.011.455,00			National consultan
3	201391302001266	7-Feb-2020	17.757.727,00			National consultan
4	201391302001267	7-Feb-2020	19.357.909,00			National consultan
5	201391302001268	7-Feb-2020	6.000.000,00			Supporting staf-national
6	201391303001866	7-Feb-2020	16.654.591,00			National consultan
7	201391303001867	7-Feb-2020	6.000.000,00			Supporting staf-national
8	201391302001410	11-Feb-2020	20.485.354,00			National consultan
9	201391303002255	12-Feb-2020	10.161.860,00			National consultan
10	201391303002381	12-Feb-2020	5.421.875,00			National consultan
11	201391303003479	17-Feb-2020	270.000.000,00			
12	201391302003138	21-Feb-2020	2.181.818,00			Supporting staf-national
13	201391302003230	21-Feb-2020	122.749.934,00			International Consultan
14	201391303004920	24-Feb-2020	20.000.000,00			
15	201391303006504	3-Mar-2020	300.000.000,00			
16	201391303006505	3-Mar-2020	270.000.000,00			
17	201391303006506	3-Mar-2020	273.000.000,00			
18	201391302004516	5-Mar-2020	6.000.000,00			Supporting staf-national
19	201391303006834	5-Mar-2020	120.000.000,00			
20	201391303006981	5-Mar-2020	37.729.300,00			
21	201391303007119	5-Mar-2020	450.000.000,00			
22	201391303007120	5-Mar-2020	150.000.000,00			
23	201391302005157	9-Mar-2020	26.298.000,00			National consultan
24	201391302005168	9-Mar-2020	31.698.215,00			National consultan
25	201391303007857	9-Mar-2020	22.448.364,00			National consultan
26	201391302005719	10-Mar-2020	201.056.217,00			International Consultan
27	201391302005730	10-Mar-2020	173.015.881,00			International Consultan
28	201391303008421	10-Mar-2020	19.800.000,00			
29	201391304007325	10-Mar-2020	31.640.000,00			
30	201391303008793	11-Mar-2020	178.300.000,00			
31	201391302007427	19-Mar-2020	5.738.975,00			Supporting staf-national
32	201391303010746	19-Mar-2020	5.700.000,00			Supporting staf-national
33	201391303010808	19-Mar-2020	4.675.000,00			Supporting staf-national
34	201391304009286	19-Mar-2020	22.500.000,00			
35	201391302008097	26-Mar-2020	83.087.500,00			
36	201391302008098	26-Mar-2020	84.000.000,00			
37	201391303011492	26-Mar-2020	67.410.000,00			
38	201391303011493	26-Mar-2020	804.000,00			
39	201391302008421	31-Mar-2020	161.818.301,00			International Consultan
40	201391303012321	1-Apr-2020	47.250.000,00			
41	201391302008782	3-Apr-2020	181.462.271,00			International Consultan
42	201391302008830	6-Apr-2020	6.000.000,00			Supporting staf-national
43	201391302008831	6-Apr-2020	6.000.000,00			Supporting staf-national
44	201391302009291	8-Apr-2020	22.621.410,00			National consultan
45	201391302009292	8-Apr-2020	6.600.000,00			Supporting staf-national

NO	Number SP2D	Date SP2D	Amount (IDR)	BENEFICIERY	Contract	Remarks
46	201391302009293	8-Apr-2020	9.930.751,00			National consultan
47	201391302009294	8-Apr-2020	6.095.100,00			Supporting staf-national
48	201391303013379	8-Apr-2020	27.604.164,00			National consultan
49	201391303013380	8-Apr-2020	6.050.000,00			Supporting staf-national
50	201391303013381	8-Apr-2020	6.600.000,00			Supporting staf-national
51	201391302009334	9-Apr-2020	339.756.750,00			International Consultan
52	201391302011032	24-Apr-2020	109.863.310,00			International Consultan
53	201391303015828	29-Apr-2020	64.980.000,00			
54	201391302012371	#####	6.600.000,00			Supporting staf-national
55	201391302012372	#####	6.600.000,00			Supporting staf-national
56	201391302012376	#####	6.095.100,00			Supporting staf-national
57	201391303016993	#####	8.150.000,00			
58	201391303017003	#####	3.000.000,00			
59	201391303017116	#####	6.050.000,00			Supporting staf-national
60	201391302012726	#####	22.218.000,00			National consultan
61	201391302012727	#####	4.545.455,00			Supporting staf-national
62	201391302012728	#####	15.773.448,00			National consultan
63	201391303017436	#####	17.547.778,00			National consultan
64	201391303017459	#####	6.600.000,00			Supporting staf-national
65	201391302014596	#####	173.095.400,00			International Consultan
66	201391302015237	3-Jun-2020	22.218.000,00			National consultan
67	201391302015238	3-Jun-2020	6.600.000,00			Supporting staf-national
68	201391302015274	3-Jun-2020	6.600.000,00			Supporting staf-national
69	201391302015275	3-Jun-2020	6.095.100,00			Supporting staf-national
70	201391303020340	3-Jun-2020	10.415.236,00			National consultan
71	201391303020341	3-Jun-2020	6.050.000,00			Supporting staf-national
72	201391303020342	3-Jun-2020	6.600.000,00			Supporting staf-national
73	201391302015961	10-Jun-2020	20.058.400,00			National consultan
74	201391302015963	10-Jun-2020	16.612.084,00			National consultan
75	201391302016081	11-Jun-2020	314.090.625,00			International Consultan
76	201391302018297	2-Jul-2020	196.182.010,00			International Consultan
77	201391303023943	2-Jul-2020	37.925.450,00			
78	201391303024457	7-Jul-2020	4.600.000,00			
79	201391303024458	7-Jul-2020	4.750.000,00			
80	201391303024470	7-Jul-2020	13.680.000,00			
81	201391303024473	7-Jul-2020	12.760.000,00			
82	201391303025068	13-Jul-2020	5.396.000,00			
83	201391303025533	16-Jul-20	92.614.250,00			
84	201391303025681	16-Jul-20	112.029.628,00			
85	201391302020253	17-Jul-20	75.000.000,00			
86	201391302020254	17-Jul-20	74.828.700,00			International Consultan
87	201391303025905	20-Jul-20	43.685.700,00			
88	201391303025949	20-Jul-20	170.100.000,00			
89	201391304021860	20-Jul-20	39.960.000,00			
90	201391303026157	22-Jul-20	43.082.700,00			
91	201391302021069	24-Jul-20	1.168.380.600,00			Regional Consultant
92	201391303026606	24-Jul-20	245.300.000,00			Regional Consultant
93	201391303026704	24-Jul-20	1.148.370.750,00			Regional Consultant
94	201391304022420	24-Jul-20	776.490.000,00			Regional Consultant

NO	Number SP2D	Date SP2D	Amount (IDR)	BENEFICIERY	Contract	Remarks
95	201391304023027	29-Jul-20	1.174.762.500,00			Regional Consultant
96	201391302021641	30-Jul-20	1.013.781.450,00			Regional Consultant
97	201391303027321	30-Jul-20	17.204.000,00			
98	201391304023146	30-Jul-20	1.135.345.500,00			
99	201391303027568	03-AGT-20	75.355.000,00			
100	201391302022827	07-AGT-20	316.401.563,00			International Consultan
101	201391303028558	07-AGT-20	110.179.998,00			
102	201391303028719	07-AGT-20	63.052.500,00			
103	200191301014383	12-AGT-20	1.696.066.650,00			Reimbursement fund to province and district involved to the project
104	200191301014384	12-AGT-20	618.222.286,00			Reimbursement fund to province and district involved to the project
105	201391303029723	14-AGT-20	17.290.000,00			
106	201391302023920	18-AGT-20	15.041.600,00			National consultan
107	201391302024197	19-AGT-20	17.200.000,00			National sub-consultan
108	201391303030272	19-AGT-20	141.467.921,00			National sub-consultan
109	201391303030273	19-AGT-20	77.224.600,00			National sub-consultan
110	201391303030833	26-AGT-20	29.920.710,00			National sub-consultan
111	201391303030871	26-AGT-20	88.590.100,00			
112	201391303030872	26-AGT-20	140.859.488,00			
113	201391303031366	28-AGT-20	60.374.000,00			
114	201391304026657	28-AGT-20	139.995.000,00			
115	200191301015767	01-Sep-20	138.859.600,00			Reimbursement fund to province and district involved to the project
116	200191301015768	01-Sep-20	335.036.000,00			Reimbursement fund to province and district involved to the project
117	200191301015769	01-Sep-20	321.555.000,00			Reimbursement fund to province and district involved to the project
118	200191301015770	01-Sep-20	92.131.769,00			Reimbursement fund to province and district involved to the project
119	201391303031905	01-Sep-20	180.000.000,00			
120	201391303031920	01-Sep-20	50.000.000,00			
121	201391303031937	01-Sep-20	157.500.000,00			
122	201391303031957	01-Sep-20	170.000.000,00			
123	200191301016014	03-Sep-20	525.558.608,00			Reimbursement fund to province and district involved to the project
124	200191301016015	03-Sep-20	345.065.600,00			Reimbursement fund to province and district involved to the project
125	200191301016016	03-Sep-20	255.452.137,00			Reimbursement fund to province and district involved to the project
126	201391303032467	03-Sep-20	46.919.400,00			
127	201391303032500	03-Sep-20	5.996.000,00			
128	201391303032501	03-Sep-20	1.450.000,00			
129	201391302026082	04-Sep-20	218.003.886,00			International Consultan
130	201391303032683	04-Sep-20	19.090.909,00			
131	201391303032759	04-Sep-20	124.786.001,00			
132	201391303032934	07-Sep-20	13.820.000,00			National sub-consultan

NO	Number SP2D	Date SP2D	Amount (IDR)	BENEFICIERY	Contract	Remarks
133	201391303033179	08-Sep-20	216.000.000,00			
134	201391303033402	09-Sep-20	99.945.500,00			National sub-consultan
135	201391303033859	10-Sep-20	3.060.000,00			
136	201391303033865	10-Sep-20	20.022.400,00			
137	201391302027210	11-Sep-20	26.090.000,00			National sub-consultan
138	201391303034145	11-Sep-20	94.220.000,00			National sub-consultan
139	201391303034516	15-Sep-20	288.000.000,00			
140	201391303034517	15-Sep-20	211.200.000,00			
141	201391303034617	15-Sep-20	47.200.000,00			
142	201391303034761	16-Sep-20	12.986.000,00			National sub-consultan
143	200191301017305	18-Sep-20	785.939.124,00			Reimbursement fund to province and district involved to the project
144	200191301017306	18-Sep-20	468.052.750,00			Reimbursement fund to province and district involved to the project
145	200191301017307	18-Sep-20	466.549.000,00			Reimbursement fund to province and district involved to the project
146	200191301017308	18-Sep-20	1.089.853.050,00			Reimbursement fund to province and district involved to the project
147	200191301017309	18-Sep-20	54.100.000,00			Reimbursement fund to province and district involved to the project
148	200191301017310	18-Sep-20	387.783.000,00			Reimbursement fund to province and district involved to the project
149	200191304032509	18-Sep-20	439.972.884,00			Reimbursement fund to province and district involved to the project
150	201391303035150	21-Sep-20	5.973.900,00			
151	201391303035152	21-Sep-20	96.200.000,00			
152	201391302028414	22-Sep-20	21.600.000,00			
153	201391304030401	22-Sep-20	50.000.000,00			
154	201391304030402	22-Sep-20	10.000.000,00			
155	201391303035403	23-Sep-20	14.998.925,00			National sub-consultan
156	200191301017918	28-Sep-20	37.258.900,00			Reimbursement fund to province and district involved to the project
157	200191301017924	28-Sep-20	753.755.400,00			Reimbursement fund to province and district involved to the project
158	200191301017925	28-Sep-20	111.150.000,00			Reimbursement fund to province and district involved to the project
159	200191301017926	28-Sep-20	270.195.000,00			Reimbursement fund to province and district involved to the project
160	200191301017927	28-Sep-20	128.576.000,00			Reimbursement fund to province and district involved to the project
161	200191304033801	28-Sep-20	11.380.000,00			Reimbursement fund to province and district involved to the project
162	201391302029108	29-Sep-20	166.653.050,00			International Consultan
163	201391303036317	30-Sep-20	92.976.000,00			
164	201391303036321	30-Sep-20	15.300.000,00			
165	201391303036483	01-Oct-20	20.910.000,00			
166	201391302029423	02-Oct-20	18.400.000,00			
167	201391302029424	02-Oct-20	18.400.000,00			
168	201391302029425	02-Oct-20	18.400.000,00			
169	201391302029426	02-Oct-20	18.400.000,00			

NO	Number SP2D	Date SP2D	Amount (IDR)	BENEFICIERY	Contract	Remarks
170	201391302029427	02-Oct-20	18.400.000,00			
171	201391304031525	02-Oct-20	18.400.000,00			
172	201391304031526	02-Oct-20	18.400.000,00			
173	201391304031527	02-Oct-20	18.400.000,00			
174	201391302029595	05-Oct-20	18.400.000,00			
175	201391302029603	05-Oct-20	18.400.000,00			
176	201391304031744	05-Oct-20	18.400.000,00			
177	201391303037382	07-Oct-20	18.636.364,00			
178	201391303037429	07-Oct-20	18.400.000,00			
179	201391303037532	07-Oct-20	3.127.000,00			
180	201391303037546	07-Oct-20	77.238.100,00			
181	201391303037557	07-Oct-20	40.655.000,00			
182	201391304032420	07-Oct-20	50.000.000,00			
183	201391304032421	07-Oct-20	10.000.000,00			
184	201391302030348	08-Oct-20	18.400.000,00			
185	201391302030368	08-Oct-20	15.643.000,00			National sub-consultan
186	201391303037800	08-Oct-20	137.152.499,00			National sub-consultan
187	201391303037832	08-Oct-20	59.613.642,00			
188	201391302030527	09-Oct-20	260.069.603,00			International Consultan
189	200191301019312	13-Oct-20	371.345.000,00			Reimbursement fund to province and district involved to the project
190	201391304033412	14-Oct-20	8.250.000,00			
191	201391303038677	15-Oct-20	24.068.300,00			
192	201391303038842	15-Oct-20	58.540.400,00			National sub-consultan
193	201391302031436	16-Oct-20	14.789.000,00			National sub-consultan
194	201391303038927	16-Oct-20	50.952.000,00			National sub-consultan
195	201391303038968	16-Oct-20	135.200.000,00			
196	201391302031759	19-Oct-20	876.285.450,00			Regional Consultant
197	201391302031784	19-Oct-20	18.400.000,00			
198	201391303039287	19-Oct-20	861.278.062,00			Regional Consultant
199	201391304034060	19-Oct-20	18.400.000,00			
200	201391304034061	19-Oct-20	18.400.000,00			
201	200191301019916	20-Oct-20	704.732.000,00			Reimbursement fund to province and district involved to the project
202	200191301019917	20-Oct-20	527.739.500,00			Reimbursement fund to province and district involved to the project
203	201391302031925	20-Oct-20	266.428.813,00			International Consultan
204	201391302031926	20-Oct-20	18.400.000,00			
205	201391302031927	20-Oct-20	18.400.000,00			
206	201391303039449	20-Oct-20	330.000.000,00			
207	201391303039458	20-Oct-20	450.000.000,00			
208	201391303039461	20-Oct-20	669.332.500,00			Regional Consultant
209	201391304034240	20-Oct-20	851.509.125,00			Regional Consultant
210	201391304034241	20-Oct-20	714.441.750,00			Regional Consultant
211	201391304034242	20-Oct-20	881.071.875,00			Regional Consultant
212	201391302032045	21-Oct-20	692.164.087,00			Regional Consultant
213	201391303039651	21-Oct-20	20.619.549,00			

NO	Number SP2D	Date SP2D	Amount (IDR)	BENEFICIERY	Contract	Remarks
214	200191301020125	22-Oct-20	242.911.912,00			Reimbursement fund to province and district involved to the project
215	200191301020258	23-Oct-20	465.045.749,00			Reimbursement fund to province and district involved to the project
216	200191301020259	23-Oct-20	121.362.810,00			Reimbursement fund to province and district involved to the project
217	200191301020260	23-Oct-20	319.062.004,00			Reimbursement fund to province and district involved to the project
218	200191301020261	23-Oct-20	288.421.318,00			Reimbursement fund to province and district involved to the project
219	200191304038037	23-Oct-20	251.460.000,00			Reimbursement fund to province and district involved to the project
220	200191301020770	02-Nov-20	620.359.400,00			Reimbursement fund to province and district involved to the project
221	200191301020771	02-Nov-20	370.206.235,00			Reimbursement fund to province and district involved to the project
222	200191301020772	02-Nov-20	391.778.500,00			Reimbursement fund to province and district involved to the project
223	200191301020773	02-Nov-20	98.896.000,00			Reimbursement fund to province and district involved to the project
224	200191301020774	02-Nov-20	53.763.450,00			Reimbursement fund to province and district involved to the project
225	200191301020775	02-Nov-20	706.476.000,00			Reimbursement fund to province and district involved to the project
226	200191304038941	02-Nov-20	133.100.000,00			Reimbursement fund to province and district involved to the project
227	201391302033431	04-Nov-20	120.000.000,00			
228	201391302033452	04-Nov-20	18.400.000,00			
229	201391302033453	04-Nov-20	18.400.000,00			
230	201391303041447	04-Nov-20	18.998.700,00			
231	201391303041464	04-Nov-20	61.200.000,00			
232	201391304036029	04-Nov-20	14.400.000,00			
233	201391304036034	04-Nov-20	28.500.000,00			
234	201391304036035	04-Nov-20	28.500.000,00			
235	201391304036036	04-Nov-20	28.500.000,00			
236	201391302034486	10-Nov-20	26.543.000,00			National sub-consultan
237	201391303042771	10-Nov-20	142.737.934,00			National sub-consultan
238	201391302034687	11-Nov-20	198.000.000,00			
239	201391303043100	11-Nov-20	110.400.000,00			
240	201391303043101	11-Nov-20	34.000.000,00			
241	201391303043142	11-Nov-20	50.000.000,00			
242	201391303043143	11-Nov-20	10.000.000,00			
243	201391303043146	11-Nov-20	7.000.000,00			
244	201391303043428	12-Nov-20	42.880.000,00			
245	201391303043432	12-Nov-20	45.798.700,00			
246	201391303043433	12-Nov-20	15.909.091,00			National sub-consultan
247	201391303043437	12-Nov-20	7.000.000,00			
248	201391303043438	12-Nov-20	2.750.000,00			
249	201391303043535	13-Nov-20	67.200.295,00			



NO	Number SP2D	Date SP2D	Amount (IDR)	BENEFICIERY	Contract	Remarks
250	201391303043623	13-Nov-20	317.998.321,00			
251	200191301022415	17-Nov-20	233.925.000,00			Reimbursement fund to province and district involved to the project
252	200191301022416	17-Nov-20	71.400.000,00			Reimbursement fund to province and district involved to the project
253	201391302035790	18-Nov-20	112.828.440,00			International Consultan
254	201391303044360	18-Nov-20	41.010.000,00			
255	201391303044451	18-Nov-20	3.000.000,00			
256	201391303044452	18-Nov-20	41.870.400,00			National sub-consultan
257	201391302036203	23-Nov-20	32.000.000,00			
258	201391303045599	24-Nov-20	26.600.000,00			
259	200191301023421	25-Nov-20	261.082.000,00			Reimbursement fund to province and district involved to the project
260	200191301023431	25-Nov-20	277.853.000,00			Reimbursement fund to province and district involved to the project
261	200191301023434	25-Nov-20	632.605.590,00			Reimbursement fund to province and district involved to the project
262	200191301023436	25-Nov-20	295.051.300,00			Reimbursement fund to province and district involved to the project
263	201391303045690	25-Nov-20	3.000.000,00			
264	201391303046263	27-Nov-20	53.502.737,00			
265	201391304040638	30-Nov-20	50.000.000,00			
266	201391304040644	30-Nov-20	10.000.000,00			
267	201391303046859	01-Dec-20	15.701.700,00			
268	201391303046860	01-Dec-20	11.540.000,00			
269	201391303047055	01-Dec-20	17.250.000,00			
270	200191301024170	02-Dec-20	356.147.000,00			Reimbursement fund to province and district involved to the project
271	200191301024174	02-Dec-20	659.548.000,00			Reimbursement fund to province and district involved to the project
272	200191301024175	02-Dec-20	138.200.000,00			Reimbursement fund to province and district involved to the project
273	200191302015871	02-Dec-20	113.370.000,00			Reimbursement fund to province and district involved to the project
274	201391303047642	03-Dec-20	7.000.000,00			
275	201391303047651	03-Dec-20	15.454.545,00			
276	201391303047666	03-Dec-20	7.000.000,00			
277	201391303047667	03-Dec-20	7.000.000,00			
278	201391303047992	03-Dec-20	32.583.200,00			
279	201391303047993	03-Dec-20	3.316.300,00			
280	200191301024596	04-Dec-20	291.617.300,00			Reimbursement fund to province and district involved to the project
281	201391303048489	07-Dec-20	5.500.000,00			Supporting staf-national
282	201391304042244	07-Dec-20	10.000.000,00			
283	201391304042245	07-Dec-20	50.000.000,00			
284	201391304042304	07-Dec-20	15.500.000,00			
285	201391303049223	08-Dec-20	1.500.000,00			
286	201391303049224	08-Dec-20	750.000,00			
287	201391303049227	08-Dec-20	50.000.000,00			

NO	Number SP2D	Date SP2D	Amount (IDR)	BENEFICIERY	Contract	Remarks
288	201391302039472	10-Dec-20	214.401.750,00			International Consultan
289	201391302039495	10-Dec-20	416.292.188,00			International Consultan
290	201391303049690	10-Dec-20	97.000.000,00			
291	201391303049802	10-Dec-20	91.544.700,00			
292	201391304043498	10-Dec-20	26.400.000,00			
293	200191301025640	11-Dec-20	209.608.000,00			Reimbursement fund to province and district involved to the project
294	200191301025641	11-Dec-20	2.075.650.500,00			Reimbursement fund to province and district involved to the project
295	200191301025642	11-Dec-20	731.098.681,00			Reimbursement fund to province and district involved to the project
296	200191301025665	11-Dec-20	1.162.894.002,00			Reimbursement fund to province and district involved to the project
297	200191301025668	11-Dec-20	892.576.200,00			Reimbursement fund to province and district involved to the project
298	200191301025669	11-Dec-20	83.862.500,00			Reimbursement fund to province and district involved to the project
299	200191301025670	11-Dec-20	114.041.176,00			Reimbursement fund to province and district involved to the project
300	200191302016864	11-Dec-20	278.382.693,00			Reimbursement fund to province and district involved to the project
301	201391304044151	11-Dec-20	18.000.000,00			
302	200191301026346	14-Dec-20	1.468.546.233,00			Reimbursement fund to province and district involved to the project
303	200191301026347	14-Dec-20	372.889.504,00			Reimbursement fund to province and district involved to the project
304	200191301026354	14-Dec-20	250.026.200,00			Reimbursement fund to province and district involved to the project
305	200191301026355	14-Dec-20	477.986.900,00			Reimbursement fund to province and district involved to the project
306	200191301026356	14-Dec-20	519.137.000,00			Reimbursement fund to province and district involved to the project
307	200191304048803	14-Dec-20	182.016.402,00			Reimbursement fund to province and district involved to the project
308	201391302040862	14-Dec-20	27.862.000,00			National sub-consultan
309	201391302040863	14-Dec-20	22.493.000,00			National sub-consultan
310	201391302041567	14-Dec-20	41.250.000,00			
311	201391302041571	14-Dec-20	29.500.000,00			
312	201391302041572	14-Dec-20	49.500.000,00			
313	201391302041573	14-Dec-20	41.250.000,00			
314	201391302041574	14-Dec-20	41.250.000,00			
315	201391302041575	14-Dec-20	41.250.000,00			
316	201391303051141	14-Dec-20	7.000.000,00			
317	201391303051196	14-Dec-20	15.454.545,00			
318	201391303051222	14-Dec-20	7.000.000,00			
319	201391303051250	14-Dec-20	7.000.000,00			
320	201391303051251	14-Dec-20	5.500.000,00			Supporting staf-national
321	201391303051317	14-Dec-20	20.000.000,00			
322	201391303051428	14-Dec-20	79.662.230,00			National sub-consultan

NO	Number SP2D	Date SP2D	Amount (IDR)	BENEFICIERY	Contract	Remarks
323	201391303051429	14-Dec-20	85.163.539,00			National sub-consultan
324	201391303051430	14-Dec-20	166.246.431,00			National sub-consultan
325	201391303051431	14-Dec-20	153.116.800,00			National sub-consultan
326	201391303051504	14-Dec-20	81.438.077,00			
327	201391303051678	14-Dec-20	140.000.000,00			
328	201391303051679	14-Dec-20	60.000.000,00			
329	201391303051680	14-Dec-20	500.000.000,00			
330	201391303051681	14-Dec-20	18.450.000,00			
331	201391303051687	14-Dec-20	21.000.000,00			
332	201391304045373	14-Dec-20	21.600.000,00			
333	200191301027380	16-Dec-20	437.875.000,00			Reimbursement fund to province and district involved to the project
334	200191301027381	16-Dec-20	90.028.000,00			Reimbursement fund to province and district involved to the project
335	200191301027382	16-Dec-20	431.690.200,00			Reimbursement fund to province and district involved to the project
336	200191301027383	16-Dec-20	1.065.936.703,00			Reimbursement fund to province and district involved to the project
337	200191301027384	16-Dec-20	255.617.750,00			Reimbursement fund to province and district involved to the project
338	200191301027388	16-Dec-20	124.957.000,00			Reimbursement fund to province and district involved to the project
339	200191303055458	16-Dec-20	82.985.500,00			Reimbursement fund to province and district involved to the project
340	201391303054866	17-Dec-20	12.000.000,00			
341	201391303054867	17-Dec-20	12.000.000,00			
342	200191301027820	18-Dec-20	72.086.796,00			Reimbursement fund to province and district involved to the project
343	200191301027821	18-Dec-20	308.955.500,00			Reimbursement fund to province and district involved to the project
344	200191301027822	18-Dec-20	278.550.800,00			Reimbursement fund to province and district involved to the project
345	200191301027823	18-Dec-20	68.916.000,00			Reimbursement fund to province and district involved to the project
346	200191301027825	18-Dec-20	100.800.000,00			Reimbursement fund to province and district involved to the project
347	200191301027829	18-Dec-20	420.713.500,00			Reimbursement fund to province and district involved to the project
348	200191301027832	18-Dec-20	208.063.000,00			Reimbursement fund to province and district involved to the project
349	200191301027957	18-Dec-20	993.682.821,00			Reimbursement fund to province and district involved to the project
350	200191301027958	18-Dec-20	138.553.100,00			Reimbursement fund to province and district involved to the project
351	200191301027959	18-Dec-20	272.506.800,00			Reimbursement fund to province and district involved to the project
352	200191301027961	18-Dec-20	15.401.819,00			Reimbursement fund to province and district involved to the project

NO	Number SP2D	Date SP2D	Amount (IDR)	BENEFICIERY	Contract	Remarks
353	200191301027962	18-Dec-20	470.209.100,00			Reimbursement fund to province and district involved to the project
354	200191301027963	18-Dec-20	65.368.000,00			Reimbursement fund to province and district involved to the project
355	200191301027964	18-Dec-20	346.293.000,00			Reimbursement fund to province and district involved to the project
356	200191304050563	18-Dec-20	534.955.604,00			Reimbursement fund to province and district involved to the project
357	200191304050688	18-Dec-20	614.545.000,00			Reimbursement fund to province and district involved to the project
358	200191304050689	18-Dec-20	244.340.000,00			Reimbursement fund to province and district involved to the project
359	200191301028116	21-Dec-20	1.466.252.588,00			Reimbursement fund to province and district involved to the project
360	200191301028119	21-Dec-20	99.001.400,00			Reimbursement fund to province and district involved to the project
361	200191301028124	21-Dec-20	990.370.700,00			Reimbursement fund to province and district involved to the project
362	200191301028126	21-Dec-20	151.171.600,00			Reimbursement fund to province and district involved to the project
363	200191301028127	21-Dec-20	129.008.700,00			Reimbursement fund to province and district involved to the project
364	200191301028128	21-Dec-20	752.844.250,00			Reimbursement fund to province and district involved to the project
365	200191301028131	21-Dec-20	202.425.000,00			Reimbursement fund to province and district involved to the project
366	200191301028133	21-Dec-20	178.074.000,00			Reimbursement fund to province and district involved to the project
367	200191301028134	21-Dec-20	1.365.027.479,00			Reimbursement fund to province and district involved to the project
368	200191301028135	21-Dec-20	1.116.949.691,00			Reimbursement fund to province and district involved to the project
369	200191301028136	21-Dec-20	652.843.001,00			Reimbursement fund to province and district involved to the project
370	200191301028137	21-Dec-20	1.384.160.800,00			Reimbursement fund to province and district involved to the project
371	200191301028257	22-Dec-20	267.523.700,00			Reimbursement fund to province and district involved to the project
372	200191301028264	22-Dec-20	366.228.000,00			Reimbursement fund to province and district involved to the project
373	200191301028267	22-Dec-20	261.585.000,00			Reimbursement fund to province and district involved to the project
374	200191301028270	22-Dec-20	545.364.045,00			Reimbursement fund to province and district involved to the project
375	201391701003337	22-Dec-20	71.003.500,00			
376	201391701003443	23-Dec-20	6.332.000,00			
377	201391303056518	29-Dec-20	7.324.175.100,00			procurement of IT equipment
378	201391303056519	29-Dec-20	385.482.900,00			procurement of IT equipment
379	201391701003950	29-Dec-20	29.228.000,00			
<b>JUMLAH</b>			<b>81.251.240.353,00</b>			

**Recapitulation of Expenditures**  
**Province and District Implementing Unit (PPIU and DPIU)**  
**For the Year 2020**

No	Province/District	Amount of Local Government Expenditures (IDR)			Remaks
		Actual Expenditure	Reimbursement from Designated Account	Local Government Prefinancing per Dec 31 2020	
	<b>PPIU</b>				
1	Aceh	152.252.000,00	-	152.252.000,00	
2	Sumatera Utara	654.340.000,00	-	654.340.000,00	
3	Sumatera Barat	1.089.413.400,00	414.986.900,00	674.426.500,00	
4	Sumatera Selatan	1.294.869.451,00	255.617.750,00	1.039.251.701,00	
5	Lampung	390.040.800,00	-	390.040.800,00	
6	Jawa Barat	186.309.000,00	-	186.309.000,00	
7	Kalimantan Selatan	118.707.000,00	101.797.000,00	16.910.000,00	
8	Sulawesi Utara	-	-	-	
9	Sulawesi Tengah	1.425.436.160,00	742.288.660,00	683.147.500,00	
10	Sulawesi Selatan	1.404.756.156,00	497.675.119,00	907.081.037,00	
11	Nusa Tenggara Barat	301.500.000,00	301.500.000,00	-	
12	Nusa Tenggara Timur	538.236.400,00	118.447.600,00	419.788.800,00	
	<b>Total PPIU</b>	<b>7.555.860.367,00</b>	<b>2.432.313.029,00</b>	<b>5.123.547.338,00</b>	
	<b>DPIU</b>				
1	Aceh Besar	148.270.000,00	-	148.270.000,00	
2	Aceh Utara	272.384.000,00	209.608.000,00	62.776.000,00	
3	Aceh Timur	831.012.000,00	556.312.500,00	274.699.500,00	
4	Bireuen	123.429.000,00	30.006.000,00	93.423.000,00	
5	Tapanuli Tengah	593.992.226,00	304.121.238,00	289.870.988,00	
6	Asahan	637.991.700,00	500.843.000,00	137.148.700,00	
7	Humbang Hasundutan	483.715.800,00	-	483.715.800,00	
8	Simalungun	269.446.000,00	-	269.446.000,00	
9	Sijunjung	309.604.000,00	208.756.000,00	100.848.000,00	
10	Pasaman	548.090.500,00	366.228.000,00	181.862.500,00	
11	Limapuluh Koto	225.839.500,00	83.862.500,00	141.977.000,00	
12	Pasaman Barat	912.963.150,00	533.542.150,00	379.421.000,00	
13	Pesisir Selatan	1.024.113.275,00	495.340.050,00	528.773.225,00	
14	Musi Rawas	755.787.181,00	727.227.181,00	28.560.000,00	
15	Empat Lawang	583.600.000,00	171.568.000,00	412.032.000,00	
16	Ogan Komering Ulu Selatan	940.077.500,00	485.912.500,00	454.165.000,00	
17	Muara Enim	729.183.000,00	-	729.183.000,00	
18	Banyuasin	370.925.415,00	-	370.925.415,00	
19	Lahat	147.423.000,00	63.000.000,00	84.423.000,00	
20	Pasawaran	1.415.001.000,00	1.005.841.000,00	409.160.000,00	
21	Tanggamus	909.451.100,00	-	909.451.100,00	
22	Lampung Tengah	862.670.414,00	716.972.006,00	145.698.408,00	
23	Tulang Bawang	103.545.500,00	82.985.500,00	20.560.000,00	
24	Mesuji	216.329.927,00	92.673.450,00	123.656.477,00	
25	Serang	319.290.000,00	202.425.000,00	116.865.000,00	
26	Pandeglang	354.740.000,00	244.340.000,00	110.400.000,00	
27	Garut	885.544.045,00	545.364.045,00	340.180.000,00	
28	Indramayu	1.377.140.600,00	93.053.100,00	1.284.087.500,00	
29	Kuningan	499.967.000,00	261.585.000,00	238.382.000,00	
30	Ciamis	938.601.400,00	653.055.400,00	285.546.000,00	
31	Sukabumi	1.720.721.600,00	1.447.911.600,00	272.810.000,00	
32	Majalengka	405.351.600,00	-	405.351.600,00	
33	Sumedang	186.000.000,00	-	186.000.000,00	
34	Kebumen	401.137.000,00	285.048.300,00	116.088.700,00	
35	Banjarnegara	404.692.500,00	361.222.500,00	43.470.000,00	
36	Pati	1.230.616.958,00	916.739.983,00	313.876.975,00	
37	Banyumas	695.873.500,00	420.713.500,00	275.160.000,00	
38	Cilacap	652.365.000,00	90.090.700,00	562.274.300,00	

No	Province/District	Amount of Local Government Expenditures (IDR)			Remaks
		Actual Expenditure	Reimbursement from Designated Account	Local Government Prefinancing per Dec 31 2020	
39	Ngawi	1.236.812.100,00	715.728.000,00	521.084.100,00	
40	Lamongan	1.029.558.500,00	914.539.000,00	115.019.500,00	
41	Kediri	608.260.107,00	201.944.604,00	406.315.503,00	
42	Madiun	1.523.370.500,00	1.013.666.500,00	509.704.000,00	
43	Lumajang	854.886.800,00	371.120.800,00	483.766.000,00	
44	Jember	-	-	-	
45	Jombang	766.788.000,00	537.664.200,00	229.123.800,00	
46	Tuban	824.900.000,00	665.675.000,00	159.225.000,00	
47	Ketapang	996.604.064,00	394.740.300,00	601.863.764,00	
48	Kubu Raya	629.858.350,00	197.857.250,00	432.001.100,00	
49	Sambas	619.500.900,00	285.113.700,00	334.387.200,00	
50	Kayong Utara	971.504.590,00	632.605.590,00	338.899.000,00	
51	Hulu Sungai Tengah	323.495.000,00	170.945.000,00	152.550.000,00	
52	Tapin	618.373.200,00	381.673.200,00	236.700.000,00	
53	Barito Kuala	867.379.582,00	95.050.000,00	772.329.582,00	
54	Tanah Bumbu	244.264.000,00	90.028.000,00	154.236.000,00	
55	Minahasa Selatan	346.889.000,00	94.500.000,00	252.389.000,00	
56	Bolaang Mongondow	127.110.928,00	-	127.110.928,00	
57	Toli Toli	483.112.000,00	378.906.000,00	104.206.000,00	
58	Poso	1.291.165.000,00	747.645.000,00	543.520.000,00	
59	Banggai	493.052.300,00	392.417.300,00	100.635.000,00	
60	Wajo	1.205.781.698,00	652.843.001,00	552.938.697,00	
61	Pinrang	591.198.400,00	-	591.198.400,00	
62	Sidenreng Rappang	779.021.500,00	408.016.500,00	371.005.000,00	
63	Soppeng	769.836.200,00	329.970.000,00	439.866.200,00	
64	Bone	245.600.000,00	126.120.000,00	119.480.000,00	
65	Lombok Tengah	360.137.000,00	-	360.137.000,00	
66	Lombok Timur	927.380.202,00	657.743.202,00	269.637.000,00	
67	Bima	695.551.000,00	519.137.000,00	176.414.000,00	
68	Dompu	381.253.400,00	99.001.400,00	282.252.000,00	
69	Manggarai Barat	313.565.800,00	278.550.800,00	35.015.000,00	
70	Manggarai Timur	1.377.226.900,00	633.617.400,00	743.609.500,00	
	<b>Total DPIU</b>	<b>45.990.323.412,00</b>	<b>24.143.166.950,00</b>	<b>21.847.156.462,00</b>	
	<b>Total PPIU and DPIU</b>	<b>53.546.183.779,00</b>	<b>26.575.479.979,00</b>	<b>26.970.703.800,00</b>	

**Note:**

1. Total designation account withdrawal for 2020 81.251.240.353,00
  2. Total NPIU expenditures for 2020 36.530.691.589,00
  3. On Granting withdrawal for 2020 (1-2) 44.720.548.764,00
- Explanation:
- Carry over for 2018 111.867.700,00
  - Carry over for 2019 18.033.201.185,00
  - 2020 expenditures 26.575.479.979,00