Spot Check Report – UNICEF Indonesia

BACKGROUND INFORMATION	
Name of IP Organization:	2500239746 – Perkumpulan Rumah Flower Aceh
Programme Title (section)	2.2.1.2 – Advocacy and partnership (support implementation sanitation policy & strategy, WASH benchmarking, partnership & coordination platform to ensure prioritization for quality and sustainability WASH in Community and WASH in Institution including ODF, Wins TSA, HCFs at subnational level
AWP/PCA Reference:	PRODOC IDS/PCA/162/291 Programme Duration: 11/2/2021 – 31/12/2021
Location where spot check took place	This is a remote Spot Check. IP address: Kebun Raja, Pineung Kec. Syiah Kuala – Banda Aceh
IP Contact person and position:	Teuku Harris Email address: teukuharris1@gmail.com
Date(s) of Spot check:	Date of Implementing Partner's (IP) contacted: 11 January 2022 Date of reply/receipt of documentation from IP: 28 January 2022 Date of review of IP's document and drafting of report: 3 – 9 February 2022 Date of final IP responses: 17 February 2022
Period covered by FACE form(s) selected for spot check	Q2 – Q4 2021 (May to October 2021)
Total value of selected FACE form(s)	FACE form ref. IDS/PCA2021162/10/022 – 02 Nov 2021 Total authorized amount IDR 699,125,150 Total reported amount IDR 388,070,000 Sample size IDR 216,699,600 or 55.84% of the reported amount.
IP staff whom the spot check team met and worked with during the spot check (names & titles)	Teuku Harris – Finance Officer / *PUMK* (*Pemegang Uang Muka Kegiatan /* Person in Charge of Advance Payments*)*
Date of report	02 August 2022
INTERNAL CONTROLS	
Inquire of IP management whether there have been any changes to internal controls since the prior micro assessment from the current programme cycle.	The Micro Assessment (MA) on Perkumpulan Rumah Flower Aceh was carried out on 17 June 2019 with the overall result of Low-risk category. Follow up on the outstanding MA findings are as follow: • Flower Aceh must complete licenses in compliance with the registration requirement, including the change of the organization's name to Rumah Flower

Inquire whether the high priority recommendations from the micro assessment and previous assurance activities have been implemented. *Document any changes identified*	Aceh – this recommendation has been addressed with document dated 18 January 2021 (*see* Annex 4 of the report). • Flower Aceh must develop Accounting and Procurement procedures – these recommendations have been addressed. Accounting transactions have been completed with Finance and Accounting vouchers, Cheque Issuance form (*Form Pengeluaran Check),* Cash Advance form (*Voucher Uang Muka),* and Journal entry form (*voucher journal)*, and Accountability report (*Pertanggungjawaban Uang Muka or PJUM*) for liquidation of cash advance. • Flower Aceh must perform and document periodic physical verification of fixed asset, also to insure the remaining asset to reduce greater losses in case of damage or loss – This recommendation has not been addressed. The latest Spot Check (SC) was done by BDO LLP audit firm dated 20 April 2021. Follow up of the SC findings and recommendations are as follow: • Insufficient supporting documentation. The Implementing Partner (IP) should ensure that adequate supporting documents are maintained to support all costs declared in the FACE Forms – this recommendation has been addressed with additional document and explanation. • Lack of audit trail between the cost declared in the FACE forms and transaction recorded in the accounting system. To ensure adequate control and accurate reporting of funds disbursed and to comply with the terms of the IP agreement, the IP should ensure a clear audit trail exists between the costs it declares on the FACE forms and the individual transactions recorded in its accounting system – this recommendation has been addressed. Transaction has been supported with specific voucher for advance and liquidation. There was reference number on each individual transaction to link the transaction and the record. Flower Aceh has already used SANGO accounting software since 2021. • Lack of / inappropriate cost allocation methodology. The partner should establish an appropriate cost allocation methodology to ensure that shared costs are properly and fairly allocated between funding sources, identifying different types of shared costs and detailing the basis upon which these costs should be allocated – this recommendation has not been addressed. • Weakness in financial management procedures. Encourage the partner to (1) open separate organizational bank account in the name of each field / district offices, and (2) where funds are transferred to a staff member, the IP should document this advance for the funds sent to the staff member – these recommendations have been addressed. For the opening of bank account of field/district offices, in districts where the bank account could not be opened due to non-physical presence, the staff member's bank account was instead utilized for the activity. Proper documentation and approval are required, and no further advance are provided if the previous advance has not been accounted for. For the fund transfer to a staff member, the advance is recorded under "Cash advance" account code (1105030000) and completed with the director's approval in the journal voucher form. • Weakness in cheque payment controls. It is recommended that the IP should immediately write the names of the intended recipient of the cheque payment when the cheque is raised by finance – this recommendation has been addressed. • Weaknesses in the review and control of supporting documentation. The IP should ensure that the expenditures are properly supported by sufficient and appropriate documentation before they are approved and paid – this recommendation has been addressed. There was timesheet for the salary payment, attendance list for the transport and lump sum payment, etc.

SUMMARY OF HIGH PRIORITY FINDINGS AND RECOMMENDATIONS

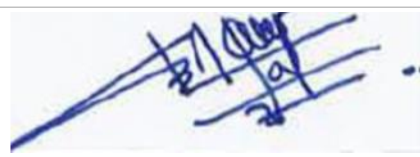
No	Finding	Recommendation	Agreed Action by IP and deadline
1	The SC team has examined the management practices, internal control and compliance and no outstanding high priority findings were noted.	N/A	N/A

No	Follow up action	Responsible UNICEF officer	Expected completion date
1.	There are several findings and recommendations, in annex D, that requires IP attention for further improvement and correction. Most initial findings have been corrected/addressed.	Respective Programme Officer/Specialist and Programme Associate.	N/A

ANNEXES

1	Test of Expenditures Worksheet (FACE form)
2	Annex D – Detailed Findings and recommendations
3	FACE form – samples
4	Annex 4 – Licenses (*Depkumham)* – part of MA recommendation

SIGNATURES OF SPOT CHECK TEAM MEMBERS

Name and title	Signature	Date
Albertus H.D. Widjaja Program Officer - (HACT) – PME unit - UNICEF Jakarta		Final review, 02 August 2022

Sample of Expenditures

Sample expenditure description and voucher number	Sample expenditure amount reported	Documentation exists to support expenditure in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the evidence reviewed	Activity is related to expenditure in accordance with work plan? (Y/N) – document the line item in the budget or work plan	Expenditure has been reviewed and approved in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the level of review and approval	Expenditure was reflected on a certified FACE form submitted to the agency and in IP's accounting records and bank statement? (Y/N)	Supporting documents are stamped 'PAID from XXX grant', indicating which agency funded the transaction or coded to and recorded in a UNICEF specific fund? (Y/N)	Expenditure was recorded in the IP's accounting records and reflected in a certified FACE form in the period in which it was incurred(Y/N)	Price paid for goods or services against United Nations agreed standard rates (if readily available) and according to budget	Comment / Findings
FACE form IDS/PCA2021162/10/022 – 2 Nov 2021 with total amount reported of IDR 388,070,000. **2.2.1.2 act. 5.2.1.2 – STBM stunting follow up triggering (*Pasca Pemicuan*) – IDR 27,500,000; sample amount IDR 24,491,600.**									
Sample 1 **Aceh Singkil (district).** <u>Expenditure item</u> Transport for STBM sub-district team to Health care centers (*Puskesmas)* <u>Document reference number:</u> JU145 – 30 Sep 21 <u>Fund:</u> *Bukti Pengeluaran Kas* / Cash Advance dated	IDR 4,200,000	Yes Documentation exists and reviewed to support the expenditure. <u>Supporting Document:</u> Transport receipt notes signed by the sub-district team member (10 persons) – under JU 145 Bank transfer slip for sub-district cash advance request – 9	Yes The implemented activity was related to the approved budget of AWP output 2.2.– WASH activity. Activity 2.2.1.2 – 5.2.1.2 – STBM stunting follow up Triggering.	Yes All vouchers and receipt notes were signed by the authorized person. The final approval was with the director. The sub-district expenditure was reviewed by the District Facilitator.	Yes Expenditure was reflected in the *LPMA* (Detail of expenditure) of Face Form No. Ref: IDS/PCA2021162-2/11/2021. Detail of expenditure was recorded in the Cash book for program with ref. JU 145 dated 30 Sep 2021 (Budget ID A.5.2.1.2.1).	Yes Supporting document was stamped 'PAID' with indication of UNICEF funding.	Yes The cash advance (110503000 0) and expenditures (540200000 0) were recorded in the SANGO accounting software with Journal and budget ID references. It was recorded within the period	Yes The expenditure was paid 5% higher than the approved budget.	No issues noted.

Sample expenditure description and voucher number	Sample expenditure amount reported	Documentation exists to support expenditure in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the evidence reviewed	Activity is related to expenditure in accordance with work plan? (Y/N) – document the line item in the budget or work plan	Expenditure has been reviewed and approved in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the level of review and approval	Expenditure was reflected on a certified FACE form submitted to the agency and in IP's accounting records and bank statement? (Y/N)	Supporting documents are stamped 'PAID from XXX grant', indicating which agency funded the transaction or coded to and recorded in a UNICEF specific fund? (Y/N)	Expenditure was recorded in the IP's accounting records and reflected in a certified FACE form in the period in which it was incurred(Y/N)	Price paid for goods or services against United Nations agreed standard rates (if readily available) and according to budget	Comment / Findings
9 Aug 21 – KK297 of IDR 27,500,000 as per the approved budget. *Pengeluaran Cek /* Cash withdrawal from the bank of IDR 41,925,000 with KK296 / cheque CA201601 - as per the bank statement & bank book. Total unutilized amount was IDR 3,008,400 and total expenditure was IDR 24,491,600 – Accountability report (PJUM) KM 120.		Aug 2021 of IDR 27,500,000.			Cash withdrawal and deposit of unused funds were reflected in the bank statement.		reported in the FACE form.		
Sample 2 **Aceh Singkil (district).** <u>Expenditure item</u>	IDR 2,600,000	Yes Documentation exists and reviewed to support the expenditure.	Yes The implemented activity was related to the approved budget of AWP output	Yes All vouchers and receipt notes were signed by the	Yes Expenditure was reflected in the *LPMA* (Detail of expenditure) of Face Form No. Ref:	Yes Supporting document was stamped 'PAID' with indication of	Yes The cash advance (110503000 0) and expenditures (540200000	Yes The expenditure was paid 4% higher than the	No issues noted.

Sample expenditure description and voucher number	Sample expenditure amount reported	Documentation exists to support expenditure in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the evidence reviewed	Activity is related to expenditure in accordance with work plan? (Y/N) – document the line item in the budget or work plan	Expenditure has been reviewed and approved in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the level of review and approval	Expenditure was reflected on a certified FACE form submitted to the agency and in IP's accounting records and bank statement? (Y/N)	Supporting documents are stamped 'PAID from XXX grant', indicating which agency funded the transaction or coded to and recorded in a UNICEF specific fund? (Y/N)	Expenditure was recorded in the IP's accounting records and reflected in a certified FACE form in the period in which it was incurred(Y/N)	Price paid for goods or services against United Nations agreed standard rates (if readily available) and according to budget	Comment / Findings
Transport for STBM district team to Health care centers (*Puskesmas)* Document reference number: JU145 – 30 Sep 21 Fund: *Bukti Pengeluaran Kas* / Cash Advance dated 9 Aug 21 – KK297 of IDR 27,500,000 as per the approved budget. *Pengeluaran Cek* / Cash withdrawal from the bank of IDR 41,925,000 with KK296 / cheque CA201601 - as per the bank statement & bank book.		Supporting Document: Transport receipt notes signed by the district team member (3 people) for 21 areas / *Puskesmas* – under JU 145 Bank transfer slip for sub-district cash advance request – 9 Aug 2021 of IDR 27,500,000.	2.2.– WASH activity. Activity 2.2.1.2 – 5.2.1.2 – STBM stunting follow up Triggering.	authorized person. The final approval was with the director (*PJOK or Penanggung Jawab Operasional Kegiatan /* Person in Charge of Operational Activities).	IDS/PCA2021162-2/11/2021. Detail of expenditure was recorded in the Cash book for program with ref. JU 145 dated 30 Sep 2021 (Budget ID A.5.2.1.2.2). Cash withdrawal and deposit of unused funds were reflected in the bank statement.	UNICEF funding.	0) were recorded in the SANGO accounting software with Journal and budget ID references. It was recorded within the period reported in the FACE form.	approved budget.	

Sample expenditure description and voucher number	Sample expenditure amount reported	Documentation exists to support expenditure in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the evidence reviewed	Activity is related to expenditure in accordance with work plan? (Y/N) – document the line item in the budget or work plan	Expenditure has been reviewed and approved in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the level of review and approval	Expenditure was reflected on a certified FACE form submitted to the agency and in IP's accounting records and bank statement? (Y/N)	Supporting documents are stamped 'PAID from XXX grant', indicating which agency funded the transaction or coded to and recorded in a UNICEF specific fund? (Y/N)	Expenditure was recorded in the IP's accounting records and reflected in a certified FACE form in the period in which it was incurred(Y/N)	Price paid for goods or services against United Nations agreed standard rates (if readily available) and according to budget	Comment / Findings
Total unutilized amount was IDR 3,008,400 and total expenditure was IDR 24,491,600 – Accountability report (PJUM) KM 120.									
Sample 3 **Aceh Singkil (district).** <u>Expenditure item</u> Meals and snack for the Health care centers (*Puskesmas)* visit. <u>Document reference number:</u> JU145 – 30 Sep 21 <u>Fund:</u> *Bukti Pengeluaran Kas* / Cash Advance dated 9 Aug 21 – KK297 of	IDR 6,300,000	Yes Documentation exists and reviewed to support the expenditure. <u>Supporting Document:</u> Signed/approved bills and receipt notes from local eatery and caterings for the meeting for a total of IDR 6,300,000 – under JU 145. Bank transfer slip for sub-district cash	Yes The implemented activity was related to the approved budget of AWP output 2.2.– WASH activity. Activity 2.2.1.2 – 5.2.1.2 – STBM stunting follow up Triggering.	Yes All vouchers and receipt notes were signed by the authorized person. The final approval was with the director. The sub-district expenditure was reviewed by the District Facilitator.	Yes Expenditure was reflected in the *LPMA* (Detail of expenditure) of Face Form No. Ref: IDS/PCA2021162-2/11/2021. Detail of expenditure was recorded in the Cash book for program with ref. JU 145 dated 30 Sep 2021 (Budget ID A.5.2.1.2.3).	Yes Supporting document was stamped 'PAID' with indication of UNICEF funding.	Yes The cash advance (1105030000) and expenditures (5402000000) were recorded in the SANGO accounting software with Journal and budget ID references. It was recorded within the period	Yes The expenditure was paid based on the actual cost which was below the approved budget.	No issues noted.

Sample expenditure description and voucher number	Sample expenditure amount reported	Documentation exists to support expenditure in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the evidence reviewed	Activity is related to expenditure in accordance with work plan? (Y/N) – document the line item in the budget or work plan	Expenditure has been reviewed and approved in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the level of review and approval	Expenditure was reflected on a certified FACE form submitted to the agency and in IP's accounting records and bank statement? (Y/N)	Supporting documents are stamped 'PAID from XXX grant', indicating which agency funded the transaction or coded to and recorded in a UNICEF specific fund? (Y/N)	Expenditure was recorded in the IP's accounting records and reflected in a certified FACE form in the period in which it was incurred(Y/N)	Price paid for goods or services against United Nations agreed standard rates (if readily available) and according to budget	Comment / Findings
IDR 27,500,000 as per the approved budget. *Pengeluaran Cek /* Cash withdrawal from the bank of IDR 41,925,000 with KK296 / cheque CA201601 - as per the bank statement & bank book. Total unutilized amount was IDR 3,008,400 and total expenditure was IDR 24,491,600 – Accountability report (PJUM) KM 120.		advance request – 9 Aug 2021 of IDR 27,500,000.			Cash withdrawal and deposit of unused funds were reflected in the bank statement.		reported in the FACE form.		
Sample 4 **Aceh Singkil (district).** <u>Expenditure item</u> Presentation material and contact material	IDR 6,291,600	Yes Documentation exists and reviewed to support the expenditure.	Yes The implemented activity was related to the approved budget of AWP output	Yes All vouchers and receipt notes were signed by the authorized person.	Yes Expenditure was reflected in the *LPMA* (Detail of expenditure) of Face Form No. Ref:	Yes Supporting document was stamped 'PAID' with indication of	Yes The cash advance (110503000 0) and expenditures (540200000 0) were	Yes The expenditure was paid based on the actual cost which was 4.8%	No issues noted.

Sample expenditure description and voucher number	Sample expenditure amount reported	Documentation exists to support expenditure in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the evidence reviewed	Activity is related to expenditure in accordance with work plan? (Y/N) – document the line item in the budget or work plan	Expenditure has been reviewed and approved in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the level of review and approval	Expenditure was reflected on a certified FACE form submitted to the agency and in IP's accounting records and bank statement? (Y/N)	Supporting documents are stamped 'PAID from XXX grant', indicating which agency funded the transaction or coded to and recorded in a UNICEF specific fund? (Y/N)	Expenditure was recorded in the IP's accounting records and reflected in a certified FACE form in the period in which it was incurred(Y/N)	Price paid for goods or services against United Nations agreed standard rates (if readily available) and according to budget	Comment / Findings
for meeting at *Puskesmas* <u>Document reference number:</u> JU145 – 30 Sep 21 <u>Fund:</u> *Bukti Pengeluaran Kas* / Cash Advance dated 9 Aug 21 – KK297 of IDR 27,500,000 as per the approved budget. *Pengeluaran Cek* / Cash withdrawal from the bank of IDR 41,925,000 with KK296 / cheque CA201601 - as per the bank statement & bank book. Total unutilized amount was IDR 3,008,400 and total expenditure		<u>Supporting Document:</u> Signed/approved bills and receipt notes from local book shop and photocopy centers for total of IDR 6,291,600 under JU 145. Bank transfer slip for sub-district cash advance request – 9 Aug 2021 of IDR 27,500,000.	2.2.– WASH activity. Activity 2.2.1.2 – 5.2.1.2 – STBM stunting follow up Triggering.	The final approval was with the director. The sub-district expenditure was reviewed by the District Facilitator.	IDS/PCA2021162-2/11/2021. Detail of expenditure was recorded in the Cash book for program with ref. JU 145 dated 30 Sep 2021 (Budget ID A.5.2.1.2.4). Cash withdrawal and deposit of unused funds were reflected in the bank statement.	UNICEF funding.	recorded in the SANGO accounting software with Journal and budget ID references. It was recorded within the period reported in the FACE form.	above the approved budget.	

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was IDR 24,491,600 – Accountability report (PJUM) KM 120.									
Sample 5 **Aceh Singkil (district).** <u>Expenditure item</u> Lum sum payment for 2 non-local STBM team member – 17 days @ IDR 300,000. <u>Document reference number:</u> JU145 – 30 Sep 21 <u>Fund:</u> *Bukti Pengeluaran Kas* / Cash Advance dated 9 Aug 21 – KK297 of	IDR 5,100,000	Yes Documentation exists and reviewed to support the expenditure. <u>Supporting Document:</u> Receipt notes signed by 2 non-local STBM team members for the visit to 21 areas in 17 working days – ref. JU 145. Bank transfer slip for sub-district cash advance request – 9 Aug 2021 of IDR 27,500,000.	Yes The implemented activity was related to the approved budget of AWP output 2.2.– WASH activity. Activity 2.2.1.2 – 5.2.1.2 – STBM stunting follow up Triggering.	Yes All vouchers and receipt notes were signed by the authorized person. The final approval was with the director.	Yes Expenditure was reflected in the *LPMA* (Detail of expenditure) of Face Form No. Ref: IDS/PCA2021162-2/11/2021. Detail of expenditure was recorded in the Cash book for program with ref. JU 145 dated 30 Sep 2021 (Budget ID A.5.2.1.2.5). Cash withdrawal and deposit of unused funds were reflected in	Yes Supporting document was stamped 'PAID' with indication of UNICEF funding.	Yes The cash advance (110503000 0) and expenditures (540200000 0) were recorded in the SANGO accounting software with Journal and budget ID references. It was recorded within the period reported in	No The expenditure was paid based on the actual working days. The unit cost was lower but there were more working days than originally approved. Total expenditure was 70% above the approved budget and there was	<u>Issues noted</u> The expenditure was paid based on the actual working days. The unit cost was lower but there were more working days than originally approved. Total expenditure was 70% above the approved budget and there was no justification and approval for the overbudget.

Sample expenditure description and voucher number	Sample expenditure amount reported	Documentation exists to support expenditure in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the evidence reviewed	Activity is related to expenditure in accordance with work plan? (Y/N) – document the line item in the budget or work plan	Expenditure has been reviewed and approved in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the level of review and approval	Expenditure was reflected on a certified FACE form submitted to the agency and in IP's accounting records and bank statement? (Y/N)	Supporting documents are stamped 'PAID from XXX grant', indicating which agency funded the transaction or coded to and recorded in a UNICEF specific fund? (Y/N)	Expenditure was recorded in the IP's accounting records and reflected in a certified FACE form in the period in which it was incurred(Y/N)	Price paid for goods or services against United Nations agreed standard rates (if readily available) and according to budget	Comment / Findings
IDR 27,500,000 as per the approved budget. *Pengeluaran Cek /* Cash withdrawal from the bank of IDR 41,925,000 with KK296 / cheque CA201601 - as per the bank statement & bank book. Total unutilized amount was IDR 3,008,400 and total expenditure was IDR 24,491,600 – Accountability report (PJUM) KM 120.					the bank statement.		the FACE form.	no justification and approval for the overbudget.	
FACE form IDS/PCA2021162/10/022 – 2 Nov 2021 with total amount reported of IDR 388,070,000. **2.2.1.2 act. 5.2.1.4 – STBM stunting/ ODF Declaration – IDR 50,700,000; sample amount IDR 36,508,000.**									
Sample 6 **Sabang (district).**	IDR 1,762,000	Yes Documentation exists and reviewed	Yes The implemented activity was	Yes All vouchers and receipt	Yes Expenditure was reflected in the	Yes Supporting document	Yes The cash advance	Yes The expenditure	Issues noted There was inconsistency in the

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Expenditure item Meals for preparation of ODF (Open Defecation Free) declaration – launching GEBER SANTUN – dated 07 Jul 21 (at Sabang Mayor office). Document reference number: JU102 – 31 Jul 21 – IDR 43,903,000 Fund: *Bukti Pengeluaran Kas* / Cash Advance dated 6 Jul 21 – KK244 of IDR 50,700,000 as per the approved budget. *Pengeluaran Cek /* Cash withdrawal from the bank of IDR 121,850,000 with		to support the expenditure. Supporting Document: Bills from local eatery and catering for total of IDR 1,762,000 dated 06 Jul 2021 – under ref. JU 102 Bank transfer slip for sub-district cash advance request – 6 Jul 2021 of IDR 50,700,000. There was inconsistency in the review process of the supporting documents. For other districts, the supporting document was reviewed and signed by the	related to the approved budget of AWP output 2.2.– WASH activity. Activity 2.2.1.4 – 5.2.1.4 – STBM stunting / ODF declaration.	notes were signed by the authorized person. The final approval was with the director. Voucher journal and *PJUM* were reviewed by the District Facilitator (Sabang) prior to the Director's final approval.	*LPMA* (Detail of expenditure) of Face Form No. Ref: IDS/PCA2021162-2/11/2021. Detail of expenditure was recorded in the Cash book for program with ref. JU 102 dated 31 Jul 2021 (Budget ID A.5.2.1.4.1). Cash withdrawal and deposit of unused funds were reflected in the bank statement. Note: Minor discrepancy on the cash refund which was IDR	was stamped 'PAID' with indication of UNICEF funding.	(1105030000) and expenditures (5402000000) were recorded in the SANGO accounting software with Journal and budget ID references. It was recorded within the period reported in the FACE form.	was paid 76% above the approved budget. Written approval for the overbudget was available.	review process of the supporting documents. For other districts, the supporting document was reviewed and signed by the respective district facilitator. Minor discrepancy on the cash refund which was IDR 30,000 higher than the actual unused cash advance balance.

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KK242 – as per the bank statement & bank book. Total Unutilized amount was IDR 6,827,000 and total expenditure was IDR 43,903,000 – Accountability report (PJUM) KM 081.		respective district facilitator.			30,000 higher than the actual unused cash advance balance.				
Sample 7 **Sabang (district).** <u>Expenditure item</u> Car rental to support the 2 days GEBER SANTUN launching – dated 07 Jul 21 (at Sabang Mayor office) <u>Document reference number:</u>	IDR 1,200,000	Yes Documentation exists and reviewed to support the expenditure. <u>Supporting Document:</u> Bills from car rental company for 2 days rent – 12 Jul 21.	Yes The implemented activity was related to the approved budget of AWP output 2.2.– WASH activity. Activity 2.2.1.4 – 5.2.1.4 – STBM stunting / ODF declaration.	Yes All vouchers and receipt notes were signed by the authorized person. The final approval was with the director.	Yes Expenditure was reflected in the *LPMA* (Detail of expenditure) of Face Form No. Ref: IDS/PCA2021162-2/11/2021. Detail of expenditure was recorded in the Cash book for	Yes Supporting document was stamped 'PAID' with indication of UNICEF funding.	Yes The cash advance (110503000 0) and expenditures (540200000 0) were recorded in the SANGO accounting software with Journal and	Yes The expenditure was paid as per the approved budget.	<u>Issues noted</u> There was inconsistency in the review process of the supporting documents. For other districts, the supporting document was reviewed and signed by the respective district facilitator. Minor discrepancy on the cash refund which

Sample expenditure description and voucher number	Sample expenditure amount reported	Documentation exists to support expenditure in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the evidence reviewed	Activity is related to expenditure in accordance with work plan? (Y/N) – document the line item in the budget or work plan	Expenditure has been reviewed and approved in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the level of review and approval	Expenditure was reflected on a certified FACE form submitted to the agency and in IP's accounting records and bank statement? (Y/N)	Supporting documents are stamped 'PAID from XXX grant', indicating which agency funded the transaction or coded to and recorded in a UNICEF specific fund? (Y/N)	Expenditure was recorded in the IP's accounting records and reflected in a certified FACE form in the period in which it was incurred(Y/N)	Price paid for goods or services against United Nations agreed standard rates (if readily available) and according to budget	Comment / Findings
JU102 – 31 Jul 21 – IDR 43,903,000 <u>Fund:</u> *Bukti Pengeluaran Kas* / Cash Advance dated 6 Jul 21 – KK244 of IDR 50,700,000 as per the approved budget. *Pengeluaran Cek /* Cash withdrawal from the bank of IDR 121,850,000 with KK242 – as per the bank statement & bank book. Total Unutilized amount was IDR 6,827,000 and total expenditure was IDR 43,903,000 – Accountability report (PJUM) KM 081.		Copy of driver's license and car registration. Bank transfer slip for sub-district cash advance request – 6 Jul 2021 of IDR 50,700,000. There was inconsistency in the review process of the supporting documents. For other districts, the supporting document was reviewed and signed by the respective district facilitator.		Voucher journal and *PJUM* were reviewed by the District Facilitator (Sabang) prior to the Director's final approval.	program with ref. JU 102 dated 31 Jul 2021 (Budget ID A.5.2.1.4.2). Cash withdrawal and deposit of unused funds were reflected in the bank statement. <u>Note:</u> Minor discrepancy on the cash refund which was IDR 30,000 higher than the actual unused cash advance balance.		budget ID references. It was recorded within the period reported in the FACE form.		was IDR 30,000 higher than the actual unused cash advance balance.

Sample expenditure description and voucher number	Sample expenditure amount reported	Documentation exists to support expenditure in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the evidence reviewed	Activity is related to expenditure in accordance with work plan? (Y/N) – document the line item in the budget or work plan	Expenditure has been reviewed and approved in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the level of review and approval	Expenditure was reflected on a certified FACE form submitted to the agency and in IP's accounting records and bank statement? (Y/N)	Supporting documents are stamped 'PAID from XXX grant', indicating which agency funded the transaction or coded to and recorded in a UNICEF specific fund? (Y/N)	Expenditure was recorded in the IP's accounting records and reflected in a certified FACE form in the period in which it was incurred(Y/N)	Price paid for goods or services against United Nations agreed standard rates (if readily available) and according to budget	Comment / Findings
Sample 8 **Sabang (district).** Expenditure item Local transport for the committee and local government representative – 2 days meeting on GEBER SANTUN launching – dated 07 Jul 21 (at Sabang Mayor office) Document reference number: JU102 – 31 Jul 21 – IDR 43,903,000 Fund: *Bukti Pengeluaran Kas* / Cash Advance dated 6 Jul 21 – KK244 of	IDR 3,750,000	Yes Documentation exists and reviewed to support the expenditure. Supporting Document: Transport receipt notes signed by participants (15 persons) for two days activity on 6-7 Jul 21. Signed attendance list.	Yes The implemented activity was related to the approved budget of AWP output 2.2.– WASH activity. Activity 2.2.1.4 – 5.2.1.4 – STBM stunting / ODF declaration.	Yes All vouchers and receipt notes were signed by the authorized person. The final approval was with the director. Voucher journal and *PJUM* were reviewed by the District Facilitator (Sabang) prior to the Director's final approval.	Yes Expenditure was reflected in the *LPMA* (Detail of expenditure) of Face Form No. Ref: IDS/PCA2021162-2/11/2021. Detail of expenditure was recorded in the Cash book for program with ref. JU 102 dated 31 Jul 2021 (Budget ID A.5.2.1.4.3). Cash withdrawal and deposit of unused funds were reflected in the bank statement.	Yes Supporting document was stamped 'PAID' with indication of UNICEF funding.	Yes The cash advance (1105030000) and expenditures (5402000000) were recorded in the SANGO accounting software with Journal and budget ID references. It was recorded within the period reported in the FACE form.	Yes The expenditure was paid as per the approved budget.	Issues noted Minor discrepancy on the cash refund which was IDR 30,000 higher than the actual unused cash advance balance.

Sample expenditure description and voucher number	Sample expenditure amount reported	Documentation exists to support expenditure in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the evidence reviewed	Activity is related to expenditure in accordance with work plan? (Y/N) – document the line item in the budget or work plan	Expenditure has been reviewed and approved in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the level of review and approval	Expenditure was reflected on a certified FACE form submitted to the agency and in IP's accounting records and bank statement? (Y/N)	Supporting documents are stamped 'PAID from XXX grant', indicating which agency funded the transaction or coded to and recorded in a UNICEF specific fund? (Y/N)	Expenditure was recorded in the IP's accounting records and reflected in a certified FACE form in the period in which it was incurred(Y/N)	Price paid for goods or services against United Nations agreed standard rates (if readily available) and according to budget	Comment / Findings
IDR 50,700,000 as per the approved budget. *Pengeluaran Cek /* Cash withdrawal from the bank of IDR 121,850,000 with KK242 – as per the bank statement & bank book. Total Unutilized amount was IDR 6,827,000 and total expenditure was IDR 43,903,000 – Accountability report (PJUM) KM 081.					Note: Minor discrepancy on the cash refund which was IDR 30,000 higher than the actual unused cash advance balance.				
Sample 9 **Sabang (district).** Expenditure item Local transport for the guest of the GEBER SANTUN launching –	IDR 6,250,000	Yes Documentation exists and reviewed to support the expenditure.	Yes The implemented activity was related to the approved budget of AWP output	Yes All vouchers and receipt notes were signed by the authorized person.	Yes Expenditure was reflected in the *LPMA* (Detail of expenditure) of Face Form No. Ref:	Yes Supporting document was stamped 'PAID' with indication of	Yes The cash advance (110503000 0) and expenditures (540200000 0) were	Yes The expenditure was paid as per the approved budget.	Issues noted Minor discrepancy on the cash refund which was IDR 30,000 higher than the actual unused cash advance balance.

Sample expenditure description and voucher number	Sample expenditure amount reported	Documentation exists to support expenditure in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the evidence reviewed	Activity is related to expenditure in accordance with work plan? (Y/N) – document the line item in the budget or work plan	Expenditure has been reviewed and approved in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the level of review and approval	Expenditure was reflected on a certified FACE form submitted to the agency and in IP's accounting records and bank statement? (Y/N)	Supporting documents are stamped 'PAID from XXX grant', indicating which agency funded the transaction or coded to and recorded in a UNICEF specific fund? (Y/N)	Expenditure was recorded in the IP's accounting records and reflected in a certified FACE form in the period in which it was incurred(Y/N)	Price paid for goods or services against United Nations agreed standard rates (if readily available) and according to budget	Comment / Findings
dated 07 Jul 21 (at Sabang Mayor office) <u>Document reference number:</u> JU102 – 31 Jul 21 – IDR 43,903,000 <u>Fund:</u> *Bukti Pengeluaran Kas* / Cash Advance dated 6 Jul 21 – KK244 of IDR 50,700,000 as per the approved budget. *Pengeluaran Cek /* Cash withdrawal from the bank of IDR 121,850,000 with KK242 – as per the bank statement & bank book. Total Unutilized amount was IDR 6,827,000 and total		<u>Supporting Document:</u> Transport receipt notes signed by the guest (50 persons) on 7 Jul 21 of GEBER SANTUN launching. Signed attendance list.	2.2.– WASH activity. Activity 2.2.1.4 – 5.2.1.4 – STBM stunting / ODF declaration.	The final approval was with the director. Voucher journal and *PJUM* were reviewed by the District Facilitator (Sabang) prior to the Director's final approval.	IDS/PCA2021162-2/11/2021. Detail of expenditure was recorded in the Cash book for program with ref. JU 102 dated 31 Jul 2021 (Budget ID A.5.2.1.4.4). Cash withdrawal and deposit of unused funds were reflected in the bank statement. <u>Note:</u> Minor discrepancy on the cash refund which was IDR 30,000 higher than the actual unused	UNICEF funding.	recorded in the SANGO accounting software with Journal and budget ID references. It was recorded within the period reported in the FACE form.		

Sample expenditure description and voucher number	Sample expenditure amount reported	Documentation exists to support expenditure in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the evidence reviewed	Activity is related to expenditure in accordance with work plan? (Y/N) – document the line item in the budget or work plan	Expenditure has been reviewed and approved in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the level of review and approval	Expenditure was reflected on a certified FACE form submitted to the agency and in IP's accounting records and bank statement? (Y/N)	Supporting documents are stamped 'PAID from XXX grant', indicating which agency funded the transaction or coded to and recorded in a UNICEF specific fund? (Y/N)	Expenditure was recorded in the IP's accounting records and reflected in a certified FACE form in the period in which it was incurred(Y/N)	Price paid for goods or services against United Nations agreed standard rates (if readily available) and according to budget	Comment / Findings
expenditure was IDR 43,903,000 – Accountability report (PJUM) KM 081.					cash advance balance.				
Sample 10 **Sabang (district).** <u>Expenditure item</u> Meals and snack for GEBER SANTUN launching – dated 07 Jul 21 (at Sabang Major office) <u>Document reference number:</u> JU102 – 31 Jul 21 – IDR 43,903,000 <u>Fund:</u> *Bukti Pengeluaran Kas* / Cash Advance dated 6 Jul 21 – KK244 of	IDR 11,250,000	Yes Documentation exists and reviewed to support the expenditure. <u>Supporting Document:</u> Bill from the *Nabila Catering* dated 07 Jul 21 – 150 boxes of meals and snacks. Signed attendance list. There was inconsistency in the review process of the supporting	Yes The implemented activity was related to the approved budget of AWP output 2.2.– WASH activity. Activity 2.2.1.4 – 5.2.1.4 – STBM stunting / ODF declaration.	Yes All vouchers were signed by the authorized person. The final approval was with the director. Voucher journal and *PJUM* were reviewed by the District Facilitator (Sabang) prior to the Director's final approval.	Yes Expenditure was reflected in the *LPMA* (Detail of expenditure) of Face Form No. Ref: IDS/PCA2021162-2/11/2021. Detail of expenditure was recorded in the Cash book for program with ref. JU 102 dated 31 Jul 2021 (Budget ID A.5.2.1.4.6). Cash withdrawal and deposit of unused funds	Yes Supporting document was stamped 'PAID' with indication of UNICEF funding.	Yes The cash advance (110503000 0) and expenditures (540200000 0) were recorded in the SANGO accounting software with Journal and budget ID references. It was recorded within the period reported in	Yes The expenditure was paid as per the approved budget.	<u>Issues noted</u> There was inconsistency in the review process of the supporting documents. For other districts, the supporting document was reviewed and signed by the respective district facilitator. Minor discrepancy on the cash refund which was IDR 30,000 higher than the actual unused cash advance balance.

Sample expenditure description and voucher number	Sample expenditure amount reported	Documentation exists to support expenditure in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the evidence reviewed	Activity is related to expenditure in accordance with work plan? (Y/N) – document the line item in the budget or work plan	Expenditure has been reviewed and approved in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the level of review and approval	Expenditure was reflected on a certified FACE form submitted to the agency and in IP's accounting records and bank statement? (Y/N)	Supporting documents are stamped 'PAID from XXX grant', indicating which agency funded the transaction or coded to and recorded in a UNICEF specific fund? (Y/N)	Expenditure was recorded in the IP's accounting records and reflected in a certified FACE form in the period in which it was incurred(Y/N)	Price paid for goods or services against United Nations agreed standard rates (if readily available) and according to budget	Comment / Findings
IDR 50,700,000 as per the approved budget. *Pengeluaran Cek /* Cash withdrawal from the bank of IDR 121,850,000 with KK242 – as per the bank statement & bank book. Total Unutilized amount was IDR 6,827,000 and total expenditure was IDR 43,903,000 – Accountability report (PJUM) KM 081.		documents. For other districts, the supporting document was reviewed and signed by the respective district facilitator.			were reflected in the bank statement. <u>Note:</u> Minor discrepancy on the cash refund which was IDR 30,000 higher than the actual unused cash advance balance.		the FACE form.		
Sample 11 **Sabang (district).** <u>Expenditure item</u> Administration expenses to support GEBER SANTUN	IDR 12,296,000	Yes Documentation exists and reviewed to support the expenditure.	Yes The implemented activity was related to the approved budget of AWP output	Yes All vouchers were signed by the authorized person. The final approval was	Yes Expenditure was reflected in the *LPMA* (Detail of expenditure) of Face Form No. Ref:	Yes Supporting document was stamped 'PAID' with indication of	Yes The cash advance (110503000 0) and expenditures (540200000 0) were	Yes The expenditure was paid as per the approved budget.	<u>Issues noted</u> There was inconsistency in the review process of the supporting documents. For other districts, the supporting document was reviewed and

Sample expenditure description and voucher number	Sample expenditure amount reported	Documentation exists to support expenditure in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the evidence reviewed	Activity is related to expenditure in accordance with work plan? (Y/N) – document the line item in the budget or work plan	Expenditure has been reviewed and approved in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the level of review and approval	Expenditure was reflected on a certified FACE form submitted to the agency and in IP's accounting records and bank statement? (Y/N)	Supporting documents are stamped 'PAID from XXX grant', indicating which agency funded the transaction or coded to and recorded in a UNICEF specific fund? (Y/N)	Expenditure was recorded in the IP's accounting records and reflected in a certified FACE form in the period in which it was incurred(Y/N)	Price paid for goods or services against United Nations agreed standard rates (if readily available) and according to budget	Comment / Findings
launching – dated 07 Jul 21 (at Sabang Major office) <u>Document reference number:</u> JU102 – 31 Jul 21 – IDR 43,903,000 <u>Fund:</u> *Bukti Pengeluaran Kas* / Cash Advance dated 6 Jul 21 – KK244 of IDR 50,700,000 as per the approved budget. *Pengeluaran Cek /* Cash withdrawal from the bank of IDR 121,850,000 with KK242 – as per the bank statement & bank book. Total Unutilized amount was IDR		<u>Supporting Document:</u> Invoices from Image Advertising for the printing cost (invitation letter, logo printing on gifts and goody bags, certificates, and stickers). <u>Note:</u> There was inconsistency in the review process of the supporting documents. For other districts, the supporting document was reviewed and signed by the respective district facilitator. There was no confirmation	2.2.– WASH activity. Activity 2.2.1.4 – 5.2.1.4 – STBM stunting / ODF declaration.	with the director. Voucher journal and *PJUM* were reviewed by the District Facilitator (Sabang) prior to the Director's final approval.	IDS/PCA2021162-2/11/2021. Detail of expenditure was recorded in the Cash book for program with ref. JU 102 dated 31 Jul 2021 (Budget ID A.5.2.1.4.6). Cash withdrawal and deposit of unused funds were reflected in the bank statement. <u>Note:</u> Minor discrepancy on the cash refund which was IDR 30,000 higher than the actual unused	UNICEF funding.	recorded in the SANGO accounting software with Journal and budget ID references. It was recorded within the period reported in the FACE form.		signed by the respective district facilitator. Minor discrepancy on the cash refund which was IDR 30,000 higher than the actual unused cash advance balance. There was no confirmation signature in the invoice or goods receipt notes to confirm goods receipt.

Sample expenditure description and voucher number	Sample expenditure amount reported	Documentation exists to support expenditure in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the evidence reviewed	Activity is related to expenditure in accordance with work plan? (Y/N) – document the line item in the budget or work plan	Expenditure has been reviewed and approved in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the level of review and approval	Expenditure was reflected on a certified FACE form submitted to the agency and in IP's accounting records and bank statement? (Y/N)	Supporting documents are stamped 'PAID from XXX grant', indicating which agency funded the transaction or coded to and recorded in a UNICEF specific fund? (Y/N)	Expenditure was recorded in the IP's accounting records and reflected in a certified FACE form in the period in which it was incurred(Y/N)	Price paid for goods or services against United Nations agreed standard rates (if readily available) and according to budget	Comment / Findings
6,827,000 and total expenditure was IDR 43,903,000 – Accountability report (PJUM) KM 081.		signature in the invoice or goods receipt notes to confirm goods receipt.			cash advance balance.				
FACE form IDS/PCA2021162/10/022 – 2 Nov 2021 with total amount reported of IDR 388,070,000. **2.2.1.2 act. 5.2.1.4 – STBM stunting/ ODF Declaration – IDR 20,024,400; sample amount IDR 11,700,000.**									
Sample 12 **Aceh Singkil for Administration and stationary cost.** <u>Expenditure item</u> *Selempang* (scarf) for STBM ceremony declaration – 13 Nov 21 <u>Document reference number:</u>	IDR 3,150,000	Yes Documentation exists and reviewed to support the expenditure. <u>Supporting Document:</u> Invoice from DF printing for 21 scarfs (*Selempang)* dated 1 Nov 21.	Yes The implemented activity was related to the approved budget of AWP output 2.2.– WASH activity. Activity 2.2.1.4 – 5.2.1.4 – STBM stunting / ODF declaration. <u>Note:</u>	Yes All vouchers and supporting documents were signed by the authorized person. The final approval was with the director. Voucher journal and *PJUM* were	Yes Expenditure was reflected in the *LPMA* (Detail of expenditure) of Face Form No. Ref: IDS/PCA2021162-2/11/2021. Detail of expenditure was recorded in the Cash book for program with ref. JU 275 dated 30	Yes Supporting document was stamped 'PAID' with indication of UNICEF funding.	Yes The cash advance (110503000 0) and expenditures (540200000 0) were recorded in the SANGO accounting software with Journal and budget ID references.	Yes The expenditure was paid as per the approved budget.	<u>Issue noted:</u> Inaccurate activity code in the *PJUM* (activity code – 5.2.1.3). Inconsistency on voucher dates; the *PJUM* date of 01 Nov 2021 was prior to the Cash Advance voucher (KK 515) date of 10 Nov 21. Noted that the journal voucher was

Sample expenditure description and voucher number	Sample expenditure amount reported	Documentation exists to support expenditure in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the evidence reviewed	Activity is related to expenditure in accordance with work plan? (Y/N) – document the line item in the budget or work plan	Expenditure has been reviewed and approved in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the level of review and approval	Expenditure was reflected on a certified FACE form submitted to the agency and in IP's accounting records and bank statement? (Y/N)	Supporting documents are stamped 'PAID from XXX grant', indicating which agency funded the transaction or coded to and recorded in a UNICEF specific fund? (Y/N)	Expenditure was recorded in the IP's accounting records and reflected in a certified FACE form in the period in which it was incurred(Y/N)	Price paid for goods or services against United Nations agreed standard rates (if readily available) and according to budget	Comment / Findings
JU275 – 30 Nov 21– IDR 19,400,000 <u>Fund:</u> *Bukti Pengeluaran Kas* / Cash Advance dated 10 Nov 21 – KK515 of IDR 19,400,000. *Bukti Pengeluaran Kas / Cash Advance* dated 1 Nov 21 – KK484 of IDR 624,400. as per the approved budget. *Pengeluaran Cek /* Cash withdrawal from the bank of IDR 88,275,000 (Chq. CA201924) with KK513 – as per the bank statement & bank book.		Invoice with paid stamp from the vendor.	Inaccurate activity code in the *PJUM* (activity code – 5.2.1.3).	reviewed by the District Facilitator (Singkil) prior to the Director's final approval.	Nov 2021 (Budget ID A.5.2.1.4.9.1). Cash withdrawal and deposit of unused funds were reflected in the bank statement. <u>Note:</u> Inconsistency on voucher dates; the *PJUM* date of 01 Nov 2021 was prior to the Cash Advance voucher (KK 515) date of 10 Nov 21. Noted that the journal voucher was made on 30 Nov 2021 (JU 275).		It was recorded within the period reported in the FACE form.		made on 30 Nov 2021 (JU 275).

Sample expenditure description and voucher number	Sample expenditure amount reported	Documentation exists to support expenditure in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the evidence reviewed	Activity is related to expenditure in accordance with work plan? (Y/N) – document the line item in the budget or work plan	Expenditure has been reviewed and approved in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the level of review and approval	Expenditure was reflected on a certified FACE form submitted to the agency and in IP's accounting records and bank statement? (Y/N)	Supporting documents are stamped 'PAID from XXX grant', indicating which agency funded the transaction or coded to and recorded in a UNICEF specific fund? (Y/N)	Expenditure was recorded in the IP's accounting records and reflected in a certified FACE form in the period in which it was incurred(Y/N)	Price paid for goods or services against United Nations agreed standard rates (if readily available) and according to budget	Comment / Findings
Total expenditure was IDR 20,024,400 (full utilization) - Accountability report (PJUM) dated 01 Nov 21.									
Sample 13 **Aceh Singkil for Administration and stationary cost.** <u>Expenditure item</u> Brochure printing for STBM ceremony declaration dated 13 Nov 21 <u>Document reference number:</u> JU275 – 30 Nov 21– IDR 19,400,000 <u>Fund:</u>	IDR 800,000	Yes Documentation exists and reviewed to support the expenditure. <u>Supporting Document:</u> Invoice from 3 Com *Grafika* for 200 brochures dated 1 Nov 21. Invoice with paid stamp from the vendor.	Yes The implemented activity was related to the approved budget of AWP output 2.2.– WASH activity. Activity 2.2.1.4 – 5.2.1.4 – STBM stunting / ODF declaration. <u>Note:</u> Inaccurate activity code in the *PJUM*	Yes All vouchers and supporting documents were signed by the authorized person. The final approval was with the director. Voucher journal and *PJUM* were reviewed by the District Facilitator (Singkil) prior	Yes Expenditure was reflected in the *LPMA* (Detail of expenditure) of Face Form No. Ref: IDS/PCA2021162-2/11/2021. Detail of expenditure was recorded in the Cash book for program with ref. JU 275 dated 30 Nov 2021 (Budget ID A.5.2.1.4.9.2).	Yes Supporting document was stamped 'PAID' with indication of UNICEF funding.	Yes The cash advance (110503000 0) and expenditures (540200000 0) were recorded in the SANGO accounting software with Journal and budget ID references. It was recorded within the period	Yes The expenditure was paid as per the approved budget.	<u>Issue noted:</u> Inaccurate activity code in the *PJUM* (activity code – 5.2.1.3). Inconsistency on voucher dates; the *PJUM* date of 01 Nov 2021 was prior to the Cash Advance voucher (KK 515) date of 10 Nov 21. Noted that the journal voucher was made on 30 Nov 2021 (JU 275).

Sample expenditure description and voucher number	Sample expenditure amount reported	Documentation exists to support expenditure in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the evidence reviewed	Activity is related to expenditure in accordance with work plan? (Y/N) – document the line item in the budget or work plan	Expenditure has been reviewed and approved in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the level of review and approval	Expenditure was reflected on a certified FACE form submitted to the agency and in IP's accounting records and bank statement? (Y/N)	Supporting documents are stamped 'PAID from XXX grant', indicating which agency funded the transaction or coded to and recorded in a UNICEF specific fund? (Y/N)	Expenditure was recorded in the IP's accounting records and reflected in a certified FACE form in the period in which it was incurred(Y/N)	Price paid for goods or services against United Nations agreed standard rates (if readily available) and according to budget	Comment / Findings
Bukti Pengeluaran Kas / Cash Advance dated 10 Nov 21 – KK515 of IDR 19,400,000. *Bukti Pengeluaran Kas / Cash Advance* dated 1 Nov 21 – KK484 of IDR 624,400. as per the approved budget. *Pengeluaran Cek /* Cash withdrawal from the bank of IDR 88,275,000 (Chq. CA201924) with KK513 – as per the bank statement & bank book. Total expenditure was IDR 20,024,400 (full utilization) - Accountability report			(activity code – 5.2.1.3).	to the Director's final approval.	Cash withdrawal and deposit of unused funds were reflected in the bank statement. Note: Inconsistency on voucher dates; the *PJUM* date of 01 Nov 2021 was prior to the Cash Advance voucher (KK 515) date of 10 Nov 21. Noted that the journal voucher was made on 30 Nov 2021 (JU 275).		reported in the FACE form.		

Sample expenditure description and voucher number	Sample expenditure amount reported	Documentation exists to support expenditure in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the evidence reviewed	Activity is related to expenditure in accordance with work plan? (Y/N) – document the line item in the budget or work plan	Expenditure has been reviewed and approved in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the level of review and approval	Expenditure was reflected on a certified FACE form submitted to the agency and in IP's accounting records and bank statement? (Y/N)	Supporting documents are stamped 'PAID from XXX grant', indicating which agency funded the transaction or coded to and recorded in a UNICEF specific fund? (Y/N)	Expenditure was recorded in the IP's accounting records and reflected in a certified FACE form in the period in which it was incurred(Y/N)	Price paid for goods or services against United Nations agreed standard rates (if readily available) and according to budget	Comment / Findings
(PJUM) dated 01 Nov 21.									
Sample 14 **Aceh Singkil for Administration and stationary cost.** <u>Expenditure item</u> Certificate (with glass frames) for STBM ceremony declaration – 13 Nov 21 <u>Document reference number:</u> JU275 – 30 Nov 21– IDR 19,400,000 <u>Fund:</u> *Bukti Pengeluaran Kas* / Cash Advance dated	IDR 5,250,0000	Yes Documentation exists and reviewed to support the expenditure. <u>Supporting Document:</u> Invoice from 3 Com *Grafika* to print the certificate with glass frame dated 1 Nov 21. Invoice with paid stamp from the vendor.	Yes The implemented activity was related to the approved budget of AWP output 2.2.– WASH activity. Activity 2.2.1.4 – 5.2.1.4 – STBM stunting / ODF declaration. <u>Note:</u> Inaccurate activity code in the *PJUM* (activity code – 5.2.1.3).	Yes All vouchers and supporting documents were signed by the authorized person. The final approval was with the director. Voucher journal and *PJUM* were reviewed by the District Facilitator (Singkil) prior to the Director's final approval.	Yes Expenditure was reflected in the *LPMA* (Detail of expenditure) of Face Form No. Ref: IDS/PCA2021162-2/11/2021. Detail of expenditure was recorded in the Cash book for program with ref. JU 275 dated 30 Nov 2021 (Budget ID A.5.2.1.4.9.3). Cash withdrawal and deposit of unused funds were reflected in	Yes Supporting document was stamped 'PAID' with indication of UNICEF funding.	Yes The cash advance (110503000 0) and expenditures (540200000 0) were recorded in the SANGO accounting software with Journal and budget ID references. It was recorded within the period reported in the FACE form.	Yes The expenditure was paid as per the approved budget.	<u>Issue noted:</u> Inaccurate activity code in the *PJUM* (activity code – 5.2.1.3). Inconsistency on voucher dates; the *PJUM* date of 01 Nov 2021 was prior to the Cash Advance voucher (KK 515) date of 10 Nov 21. Noted that the journal voucher was made on 30 Nov 2021 (JU 275).

Sample expenditure description and voucher number	Sample expenditure amount reported	Documentation exists to support expenditure in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the evidence reviewed	Activity is related to expenditure in accordance with work plan? (Y/N) – document the line item in the budget or work plan	Expenditure has been reviewed and approved in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the level of review and approval	Expenditure was reflected on a certified FACE form submitted to the agency and in IP's accounting records and bank statement? (Y/N)	Supporting documents are stamped 'PAID from XXX grant', indicating which agency funded the transaction or coded to and recorded in a UNICEF specific fund? (Y/N)	Expenditure was recorded in the IP's accounting records and reflected in a certified FACE form in the period in which it was incurred(Y/N)	Price paid for goods or services against United Nations agreed standard rates (if readily available) and according to budget	Comment / Findings
10 Nov 21 – KK515 of IDR 19,400,000. *Bukti Pengeluaran Kas / Cash Advance* dated 1 Nov 21 – KK484 of IDR 624,400. as per the approved budget. *Pengeluaran Cek /* Cash withdrawal from the bank of IDR 88,275,000 (Chq. CA201924) with KK513 – as per the bank statement & bank book. Total expenditure was IDR 20,024,400 (full utilization) - Accountability report (PJUM) dated 01 Nov 21.					the bank statement. <u>Note:</u> Inconsistency on voucher dates; the *PJUM* dated of 01 Nov 2021 was prior to the Cash Advance voucher (KK 515) date of 10 Nov 21. Noted that the journal voucher was made on 30 Nov 2021 (JU 275).				

Sample expenditure description and voucher number	Sample expenditure amount reported	Documentation exists to support expenditure in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the evidence reviewed	Activity is related to expenditure in accordance with work plan? (Y/N) – document the line item in the budget or work plan	Expenditure has been reviewed and approved in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the level of review and approval	Expenditure was reflected on a certified FACE form submitted to the agency and in IP's accounting records and bank statement? (Y/N)	Supporting documents are stamped 'PAID from XXX grant', indicating which agency funded the transaction or coded to and recorded in a UNICEF specific fund? (Y/N)	Expenditure was recorded in the IP's accounting records and reflected in a certified FACE form in the period in which it was incurred(Y/N)	Price paid for goods or services against United Nations agreed standard rates (if readily available) and according to budget	Comment / Findings
Sample 15 **Aceh Singkil for Administration and stationary cost.** <u>Expenditure item</u> Sound system rental for STBM ceremony declaration – 13 Nov 21 <u>Document reference number:</u> JU275 – 30 Nov 21– IDR 19,400,000 <u>Fund:</u> *Bukti Pengeluaran Kas* / Cash Advance dated 10 Nov 21 – KK515 of IDR 19,400,000. *Bukti Pengeluaran Kas / Cash Advance*	IDR 2,500,000	Yes Documentation exists and reviewed to support the expenditure. <u>Supporting Document:</u> Invoice from Key Electronic for sound system rental dated 1 Nov 21.	Yes The implemented activity was related to the approved budget of AWP output 2.2.– WASH activity. Activity 2.2.1.4 – 5.2.1.4 – STBM stunting / ODF declaration. <u>Note:</u> Inaccurate activity code in the *PJUM* (activity code – 5.2.1.3).	Yes All vouchers and supporting documents were signed by the authorized person. The final approval was with the director. Voucher journal and *PJUM* were reviewed by the District Facilitator (Singkil) prior to the Director's final approval.	Yes Expenditure was reflected in the *LPMA* (Detail of expenditure) of Face Form No. Ref: IDS/PCA2021162-2/11/2021. Detail of expenditure was recorded in the Cash book for program with ref. JU 275 dated 30 Nov 2021 (Budget ID A.5.2.1.4.9.8). Cash withdrawal and deposit of unused funds were reflected in the bank statement.	Yes Supporting document was stamped 'PAID' with indication of UNICEF funding.	Yes The cash advance (110503000 0) and expenditures (540200000 0) were recorded in the SANGO accounting software with Journal and budget ID references. It was recorded within the period reported in the FACE form.	Yes The expenditure was paid as per the approved budget.	<u>Issue noted:</u> Inaccurate activity code in the *PJUM* (activity code – 5.2.1.3). Inconsistency on voucher dates; the *PJUM* date of 01 Nov 2021 was prior to the Cash Advance voucher (KK 515) date of 10 Nov 21. Noted that the journal voucher was made on 30 Nov 2021 (JU 275).

Sample expenditure description and voucher number	Sample expenditure amount reported	Documentation exists to support expenditure in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the evidence reviewed	Activity is related to expenditure in accordance with work plan? (Y/N) – document the line item in the budget or work plan	Expenditure has been reviewed and approved in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the level of review and approval	Expenditure was reflected on a certified FACE form submitted to the agency and in IP's accounting records and bank statement? (Y/N)	Supporting documents are stamped 'PAID from XXX grant', indicating which agency funded the transaction or coded to and recorded in a UNICEF specific fund? (Y/N)	Expenditure was recorded in the IP's accounting records and reflected in a certified FACE form in the period in which it was incurred(Y/N)	Price paid for goods or services against United Nations agreed standard rates (if readily available) and according to budget	Comment / Findings
dated 1 Nov 21 – KK484 of IDR 624,400. as per the approved budget. *Pengeluaran Cek /* Cash withdrawal from the bank of IDR 88,275,000 (Chq. CA201924) with KK513 – as per the bank statement & bank book. Total expenditure was IDR 20,024,400 (full utilization) - Accountability report (PJUM) dated 01 Nov 21.					<u>Note:</u> Inconsistency on voucher dates; the *PJUM* dated of 01 Nov 2021 was prior to the Cash Advance voucher (KK 515) date of 10 Nov 21. Noted that the journal voucher was made on 30 Nov 2021 (JU 275).				
FACE form IDS/PCA2021162/10/022 – 2 Nov 2021 with total amount reported of IDR 388,070,000. **2.2.1.2 act. 6.2.1– In-country management and support staff – IDR 175,350,000; sample amount IDR 144,000,000.**									

Sample expenditure description and voucher number	Sample expenditure amount reported	Documentation exists to support expenditure in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the evidence reviewed	Activity is related to expenditure in accordance with work plan? (Y/N) – document the line item in the budget or work plan	Expenditure has been reviewed and approved in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the level of review and approval	Expenditure was reflected on a certified FACE form submitted to the agency and in IP's accounting records and bank statement? (Y/N)	Supporting documents are stamped 'PAID from XXX grant', indicating which agency funded the transaction or coded to and recorded in a UNICEF specific fund? (Y/N)	Expenditure was recorded in the IP's accounting records and reflected in a certified FACE form in the period in which it was incurred(Y/N)	Price paid for goods or services against United Nations agreed standard rates (if readily available) and according to budget	Comment / Findings
Sample 16 **District program Facilitator and stationary cost.** <u>Expenditure item</u> 3 months' salary payment for District Program Facilitators – 4 persons @ IDR 4,700,000/month <u>Document reference number:</u> JU44 – 25 May 21 - IDR 58,450,000 <u>Fund:</u> *Bukti Pengeluaran Kas* / Cash Advance dated 25 May 21 – KK154 of IDR 58,450,000 as per the cash book.	IDR 56,400,000	Yes Documentation exists and reviewed to support the expenditure. <u>Supporting Document:</u> Cash Payment Vouchers (*Bukti Pengeluaran Kas)* signed by the recipient for salary payment for three months (May, June, and July 2021) of IDR 4 persons x IDR 4,700,000 x 3 months = IDR 56,400,000. Monthly timesheet prepared by the recipient with the director's approval.	Yes The implemented activity was related to the approved budget of AWP output 2.2.– WASH activity. Activity 2.2.1.2 – 6.2.1 – In-Country management and support staff.	Yes All vouchers and supporting documents were signed by the authorized person. The final approval was with the director.	Yes Expenditure was reflected in the *LPMA* (Detail of expenditure) of Face Form No. Ref: IDS/PCA2021162-2/11/2021. Detail of expenditure was recorded in the Cash book for program (Budget ID 6.2.1.1.5). Cash withdrawal and deposit of unused funds were reflected in the bank statement.	Yes Supporting document was stamped 'PAID' with indication of UNICEF funding.	Yes The cash advance (1105030000) and expenditures (5402000000) were recorded in the SANGO accounting software with Journal and budget ID references. It was recorded within the period reported in the FACE form.	Yes The expenditure was paid as per the approved budget.	<u>Issue noted:</u> Journal vouchers for June and July salaries were not available.

Sample expenditure description and voucher number	**Sample expenditure amount reported**	**Documentation exists to support expenditure in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the evidence reviewed**	**Activity is related to expenditure in accordance with work plan? (Y/N) – document the line item in the budget or work plan**	**Expenditure has been reviewed and approved in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the level of review and approval**	**Expenditure was reflected on a certified FACE form submitted to the agency and in IP's accounting records and bank statement? (Y/N)**	**Supporting documents are stamped 'PAID from XXX grant', indicating which agency funded the transaction or coded to and recorded in a UNICEF specific fund? (Y/N)**	**Expenditure was recorded in the IP's accounting records and reflected in a certified FACE form in the period in which it was incurred(Y/N)**	**Price paid for goods or services against United Nations agreed standard rates (if readily available) and according to budget**	**Comment / Findings**
Bukti Pengeluaran Kas / Cash Advance dated 25 June 21 – KK214 of IDR 58,450,000 as per the cash book. *Bukti Pengeluaran Kas* / Cash Advance dated 25 Jul 21 – KK265 of IDR 58,450,000 as per the cash book. *Pengeluaran Cek* / Cash withdrawal from the bank of IDR 104,450,000 (Chq. KB878866) with KK153 - as per the bank statement & bank book. *Pengeluaran Cek* / Cash withdrawal from the bank of IDR 81,700,000 (Chq. CA201504) with KK214 - as per the		Note: Journal vouchers for June and July salaries were not available.							

Sample expenditure description and voucher number	Sample expenditure amount reported	Documentation exists to support expenditure in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the evidence reviewed	Activity is related to expenditure in accordance with work plan? (Y/N) – document the line item in the budget or work plan	Expenditure has been reviewed and approved in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the level of review and approval	Expenditure was reflected on a certified FACE form submitted to the agency and in IP's accounting records and bank statement? (Y/N)	Supporting documents are stamped 'PAID from XXX grant', indicating which agency funded the transaction or coded to and recorded in a UNICEF specific fund? (Y/N)	Expenditure was recorded in the IP's accounting records and reflected in a certified FACE form in the period in which it was incurred(Y/N)	Price paid for goods or services against United Nations agreed standard rates (if readily available) and according to budget	Comment / Findings
bank statement & bank book. *Pengeluaran Cek /* Cash withdrawal from the bank of IDR 99,235,500 (Chq. CA201520) with KK265 - as per the bank statement & bank book.									
Sample 17 **District program Facilitator and stationary cost.** <u>Expenditure item</u> 3 months' salary payment for Finance assistants at districts – 4 persons @ IDR 4,300,000/month	IDR 51,600,000	Yes Documentation exists and reviewed to support the expenditure. <u>Supporting Document:</u> Cash Payment Vouchers (*Bukti Pengeluaran Kas)* signed by the recipient for salary payment for three	Yes The implemented activity was related to the approved budget of AWP output 2.2.– WASH activity. Activity 2.2.1.2 – 6.2.1 – In-Country management and support staff.	Yes All vouchers and supporting documents were signed by the authorized person. The final approval was with the director.	Yes Expenditure was reflected in the *LPMA* (Detail of expenditure) of Face Form No. Ref: IDS/PCA2021162-2/11/2021. Detail of expenditure was recorded in the Cash book for	Yes Supporting document was stamped 'PAID' with indication of UNICEF funding.	Yes The cash advance (110503000 0) and expenditures (540200000 0) were recorded in the SANGO accounting software with Journal and	Yes The expenditure was paid as per the approved budget.	<u>Issue noted:</u> Journal vouchers for June and July salaries were not available.

Sample expenditure description and voucher number	Sample expenditure amount reported	Documentation exists to support expenditure in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the evidence reviewed	Activity is related to expenditure in accordance with work plan? (Y/N) – document the line item in the budget or work plan	Expenditure has been reviewed and approved in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the level of review and approval	Expenditure was reflected on a certified FACE form submitted to the agency and in IP's accounting records and bank statement? (Y/N)	Supporting documents are stamped 'PAID from XXX grant', indicating which agency funded the transaction or coded to and recorded in a UNICEF specific fund? (Y/N)	Expenditure was recorded in the IP's accounting records and reflected in a certified FACE form in the period in which it was incurred(Y/N)	Price paid for goods or services against United Nations agreed standard rates (if readily available) and according to budget	Comment / Findings
Document reference number: JU44 – 25 May 21 - IDR 58,450,000 Fund: *Bukti Pengeluaran Kas* / Cash Advance dated 25 May 21 – KK154 of IDR 58,450,000 as per the cash book. *Bukti Pengeluaran Kas* / Cash Advance dated 25 June 21 – KK214 of IDR 58,450,000 as per the cash book. *Bukti Pengeluaran Kas* / Cash Advance dated 25 Jul 21 – KK265 of IDR 58,450,000 as per the cash book. *Pengeluaran Cek /* Cash withdrawal from		months (May, June, and July 2021) of IDR 4 persons x IDR 4,300,000 x 3 months = IDR 51,600,000 Monthly timesheet prepared by the recipient with the director approval. Note: Journal vouchers for June and July salaries were not available.			program (Budget ID 6.2.1.1.5). Cash withdrawal and deposit of unused funds were reflected in the bank statement.		budget ID references. It was recorded within the period reported in the FACE form.		

Sample expenditure description and voucher number	Sample expenditure amount reported	Documentation exists to support expenditure in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the evidence reviewed	Activity is related to expenditure in accordance with work plan? (Y/N) – document the line item in the budget or work plan	Expenditure has been reviewed and approved in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the level of review and approval	Expenditure was reflected on a certified FACE form submitted to the agency and in IP's accounting records and bank statement? (Y/N)	Supporting documents are stamped 'PAID from XXX grant', indicating which agency funded the transaction or coded to and recorded in a UNICEF specific fund? (Y/N)	Expenditure was recorded in the IP's accounting records and reflected in a certified FACE form in the period in which it was incurred(Y/N)	Price paid for goods or services against United Nations agreed standard rates (if readily available) and according to budget	Comment / Findings
the bank of IDR 104,450,000 (Chq. KB878866) with KK153 - as per the bank statement & bank book. *Pengeluaran Cek /* Cash withdrawal from the bank of IDR 81,700,000 (Chq. CA201504) with KK214 - as per the bank statement & bank book. *Pengeluaran Cek /* Cash withdrawal from the bank of IDR 99,235,500 (Chq. CA201520) with KK265 - as per the bank statement & bank book.									
Sample 18	IDR 36,000,000	Yes	Yes	Yes	Yes	Yes	Yes	Yes	<u>Issue noted:</u>

Sample expenditure description and voucher number	Sample expenditure amount reported	Documentation exists to support expenditure in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the evidence reviewed	Activity is related to expenditure in accordance with work plan? (Y/N) – document the line item in the budget or work plan	Expenditure has been reviewed and approved in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the level of review and approval	Expenditure was reflected on a certified FACE form submitted to the agency and in IP's accounting records and bank statement? (Y/N)	Supporting documents are stamped 'PAID from XXX grant', indicating which agency funded the transaction or coded to and recorded in a UNICEF specific fund? (Y/N)	Expenditure was recorded in the IP's accounting records and reflected in a certified FACE form in the period in which it was incurred(Y/N)	Price paid for goods or services against United Nations agreed standard rates (if readily available) and according to budget	Comment / Findings
District program Facilitator and stationary cost. Expenditure item 13th salary for staff as per the approved budget – 12 staff @ IDR 3,000,000 / person Document reference number: KK 155 – 25 May 21 - IDR 36,000,000 Fund: *Pengeluaran Cek /* Cash withdrawal from the bank of IDR 104,450,000 (Chq. KB878866) with KK153 - as per the bank statement & bank book.		Documentation exists and reviewed to support the expenditure. Supporting Document: Cash Payment Vouchers (*Bukti Pengeluaran Kas)* – KK 155 signed by the recipient for the 13th salary @ IDR 3,000,000 / person. Note: Journal voucher for the 13th salary for staff was not available.	The implemented activity was related to the approved budget of AWP output 2.2.– WASH activity. Activity 2.2.1.2 – 6.2.1 – In-Country management and support staff.	All vouchers and supporting documents were signed by the authorized person. The final approval was with the director.	Expenditure was reflected in the *LPMA* (Detail of expenditure) of Face Form No. Ref: IDS/PCA2021162-2/11/2021. Detail of expenditure was recorded in the Cash book for program with ref. KK 155 dated 24 May 2021 (Budget ID 6.2.1.2.1).	Supporting document was stamped 'PAID' with indication of UNICEF funding.	The cash and bank transactions, cash advance (1105030000), and expenditures (5402000000) were recorded in the SANGO accounting software with Journal and budget ID references. It was recorded within the period reported in the FACE form.	The expenditure was paid as per the approved budget.	Journal voucher for the 13th salary for staff was not available.

Sample expenditure description and voucher number	Sample expenditure amount reported	Documentation exists to support expenditure in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the evidence reviewed	Activity is related to expenditure in accordance with work plan? (Y/N) – document the line item in the budget or work plan	Expenditure has been reviewed and approved in accordance with IP's applicable rules and procedures and agreements with the agency? (Y/N) – document the level of review and approval	Expenditure was reflected on a certified FACE form submitted to the agency and in IP's accounting records and bank statement? (Y/N)	Supporting documents are stamped 'PAID from XXX grant', indicating which agency funded the transaction or coded to and recorded in a UNICEF specific fund? (Y/N)	Expenditure was recorded in the IP's accounting records and reflected in a certified FACE form in the period in which it was incurred(Y/N)	Price paid for goods or services against United Nations agreed standard rates (if readily available) and according to budget	Comment / Findings
Total sample expenditures:	**IDR 216,699,600**	**FACE form IDS/PCA2021162/10/022 – 2 Nov 2021**							
Total expenditures reported on FACE forms during period under spot check:	**IDR 388,070,000**								
Percentage coverage: (Total sample expenditures divided by total expenditures reported on FACE forms during period under spot check)	**55.84%**								

Annex D: Detailed Findings and Recommendations

	Sample expenditure description and voucher number	Sample expenditure amount reported and currency	Observation description	Category of observation	Management Response	Recommendation	Priority	Due date for implementation	Management Response
1	**Sample 5** Lum sum payment for 2 non-local STBM team member at *Aceh Singkil* – 17 working days @ IDR 300,000	IDR 5,100,000	The expenditure was paid based on the actual working days. The unit cost was lower but there were more working days than originally approved. Total expenditure (IDR 5,100,000) was 70% above the approved budget (IDR 3,000,000) and there was no justification and approval for the overbudget.	**8**	Acknowledged the finding.	Ensure justification and approval for the overbudget.	**Low**	Next implementation – confirmation dated 17.02.22	More expenditures were made to achieve the monitoring target in 17 areas of 3 sub-districts at Singkil district. We will refer to the recommendation for the future action. *Pengeluaran anggaran yang lebih dilakukan karena target kegiatan pendampingan 17 lokasi di 3 kecamatan di kabupaten singkil untuk capaian target pendampingan,* *terkait penjelasan di kolom excel akan menjadi perhatian kami untuk kedepannya.*
2	**Sample 6, 7, 10, & 11** STBM stunting / ODF declaration under activity 5.2.1.4 in *Sabang* district. Activity was related to GEBER SANTUN launching dated 07 July 2021	IDR 26,508,000	There was inconsistency in the review process of the supporting documents. For other districts, the supporting document was reviewed and signed by the respective district facilitator.	**2**	Acknowledged the finding.	Ensure consistent application of internal control across areas of implementation. If the district facilitator must review and sign the transaction	**Low**	Next implementation – confirmation dated 17.02.22	It was correct and we will ensure the consistency of the internal control application across the implementation areas. *Ya benar, kami akan Memastikan konsistensi*

	Sample expenditure description and voucher number	Sample expenditure amount reported and currency	Observation description	Category of observation	Management Response	Recommendation	Priority	Due date for implementation	Management Response
	Document ref. – JU 102 dated 31 July 2021.					prior to the director's approval, then it should be applied to all districts.			*penerapan pengendalian internal di seluruh wilayah pelaksanaan kabupaten.*
3	**Sample 6 – 11** STBM stunting / ODF declaration under activity 5.2.1.4 in *Sabang* district. Activity was related to GEBER SANTUN launching dated 07 July 2021 Document ref. – JU 102 dated 31 July 2021.	IDR 36,508,000	Minor discrepancy on the cash refund which was IDR 30,000 higher than the actual unused cash advance balance (the unused balance of cash advance should be IDR 6,797,000 rather than an IDR 6,827,000).	**1 & 7**	Acknowledged the finding.	Ensure correct recording of transactions.	**Low**	Done with additional documentation dated 17.02.22	The cash discrepancy has been rectified through voucher JU 000000286 and the cash returned to the respective staff (evidence attached). *Selisih kas kecil untuk pengembalian uang tunai sebesar Rp 30.000 yang dilakukan oleh staf admin Sabang, telah kami kembalikan Kembali ke staf tersebut secara cash di akhir periode desember 2021.dengan no pencatatan Voucher : JU000000286 (bukti terlampir)*
4	**Sample 12 – 15** Aceh *Singkil* for Administration expenses and stationaries – to support the STBM ceremony declaration dated 13 Nov 2021.	IDR 11,700,000	Inaccurate activity code in the *PJUM* (activity code – 5.2.1.3); the correct activity was 5.2.1.4 as reported in the FACE form).	**3**	Acknowledged the finding.	Ensure correct recording of transactions.	**Low**	Next implementation – confirmation dated 17.02.22	It was correct, there was activity typo for the PJUM report; we will be more careful in the future. *Iya Benar, terdapat kesalahan pengetikan kode aktvitas oleh staf Admin Singkil pada saat pelaporan PJUM Kegiatan, kami akan*

	Sample expenditure description and voucher number	Sample expenditure amount reported and currency	Observation description	Category of observation	Management Response	Recommendation	Priority	Due date for implementation	Management Response
									memastikan kedepannya untuk ketelitian terhadap kode aktivatas pada saat dilaporkan untuk menghindari kesalahan petunjuk untuk meninjau transaksi.
5	**Sample 12 – 15** Aceh *Singkil* for Administration expenses and stationaries – to support the STBM ceremony declaration dated 13 Nov 2021.	IDR 11,700,000	Inconsistency on voucher dates as follow: • Accountability report (*PJUM or Pertanggungjawaban Uang Muka)* was dated 01 November 2021. • Transaction and supporting document were done on 01 November 2021. • Cash advance for the activity was dated 10 November 2021. • The transaction should be classified as reimbursement instead of Cash advance as reported in the accounting record.	**11**	Acknowledged the finding.	Prepare adjustment on the transaction recorded according to the actual flow of transaction.	**Low**	Next implementation – confirmation dated 17.02.22	Yes, we will be more careful to record the transaction to meet the actual transaction flow (whether it is the Cash Advance or reimbursement). *Ya kami akan lebih teliti untuk tgl pelaporan Penyesuaian pada transaksi yang dicatat agar memenuhi arus transaksi yang sebenarnya (masuk dalam pencatatan Uang muka atau pergantian)*
6	**Sample 16 – 18**	IDR 144,000,000	Lack of supporting documents as follow:	**1, 7, & 8**	Acknowledged the finding.	Ensure complete supporting documents for the transactions.	**Low**	Next implementation – confirmation dated 17.02.22	We will ensure consistent application of the journal voucher for financial transaction; We have already recorded it through

Sample expenditure description and voucher number	Sample expenditure amount reported and currency	Observation description	Category of observation	Management Response	Recommendation	Priority	Due date for implementation	Management Response
2.2.1.2 act. 6.2.1– in-country management and support staff		Sample 16 – 17: Journal vouchers for June and July salaries were not available. Sample 18: Journal voucher for the 13th salary for staff was not available.						Cash payment form (Bukti Pengeluaran Kas – KK). *kami akan Memastikan konsistensi penerapan menggunakan voucher jurnal* *Kami terlanjur langsung mencatat menggunakan voucer pengeluaran Kas melalui no vaucer KK000000xxx (voucer pengeluaran Kas langsung)*

Category of observations:

1. Missing or inadequate documentation
2. Error in calculating or recording the expenditure
3. Expenditure not related to the programme or activity
4. Expenditure exceeds the approved budget rate or amount
5. Expenditure incurred outside the agreement period
6. Expenditure not recorded in the correct period or FACE form
7. Expenditure not approved as per IP policy
8. Expenditure not compliant with tax, legal or other regulations
9. Lack of proof that the expenditure was incurred or no proof of payment
10. Potential fraud or other irregularity
11. Other (specify)

Priority Ranking:
High: Action that is considered imperative to ensure that the agency is not exposed to high risks (i.e., failure to take action could result in major consequences and issues).
Low: Action that is considered desirable and should result in enhanced control or better value for money.

Formulir FACE (FACE Form) **No: IDS/PCA2021162/10/022**

Persetujuan Dana dan pertanggungjawaban **UN Agency :UNICEF**

Funding Authorization and certificate of expenditures **Tanggal (date) : 02/11/2021**

Negara (Country) : **Indonesia**

Kode dan Nama Program (Programme Code & Title) : **WASH**

Type Permintaan Dana (Type of Request):

- [v] **DCT - Pengiriman Dana Langsung**
- [ ] **Penggantian Dana(Reimbursement)**
- **Pembayaran Langsung (Direct Payment)**

Kode dan Nama Proyek (Project Code & Title) : **Output # 2.2 Elemination of Open Defecation**

Pejabat yang bertanggung jawab (Responsible Officer(: **Riswati**

Instansi pengelola Program (Implementing Partner) : **Flower Aceh QQ UNICEF**

Mata Uang (Currency) : Rupiah (IDR) :

		LAPORAN PENGELUARAN (Reporting)				PERMINTAAN / PERSETUJUAN DANA		
Nama Kegiatan Sesuai Rencana Kerja Multi Tahun (MYWP) serta kurun waktu (Activity description from MYWP with Duration)	Kode untuk badan PBB lainnya (Coding for UNDP,UNFPA and WFP)	Jumlah dana yang disetujui (Authorized amount) (May - Oct 21)	Jumlah Pengeluaran yang dilaporkan (Actual Project Expenditure)	Jumlah pengeluaran yang disetujui oleh UNICEF (Expenditures accepted by Agency)	Selisih Dana (Balance)	Permintaaan Dana Baru dan kurun waktu Nov dan Des 2021	Dana yang disetujui oleh UNICEF (Authorized Amount)	Total Dana yang masih harus dipertanggung jawabkan (Outstanding Authorized Amount)
		A	B	C	D = A - C	E	F	G = D+F
2.2.1.2 Advocacy and partnership (support implementation sanitation policy & strategy, WASH benchmarking, partnership & coordination platform to ensure prioritization for quality and sustainability WASH in Community and WASH in Institution including ODF, WinS TSA, HCFs at subantional level		699.125.150	388.070.000	388.070.000	311.055.150	122.180.000	122.180.000	433.235.150
Total		699.125.150	388.070.000	388.070.000	311.055.150	122.180.000	122.180.000	433.235.150

Pejabat yang bertanggung jawab atas instansi Pengelola Program tersebut di atas membenarkan bahwa (the undersigned authorized Officer of the above-mentioned implementing institution hereby certifies that):

- [v] Permintaan dana di atas telah sesuai dengan Rencana Kerja Multi Tahun (MYWP) dan Lampiran Perincian Biaya (the funding request shown above represents stimated expenditures as per MYWP and itemized cost estimates attached)
- [v] Pengeluaran di atas telah dipergunakan untuk kegiatan sesuai dengan Rencana Kerja Multi Tahun (MYWP) dan Lampiran Perincian Biaya (the actual expenditures for the period statedherein has been and previously approved itemized cost estimates). Bukti Pengeluaran dana tersebut kami simpan selama lima tahun dan dapat diperiksa sewaktu-waktu (the detailed accounting documents for these expenditures can be made available for examination,when required,for the period of five years from the date of provicion of funds).

Tanda Tangan dan Stempel (signature and stamp) : Flower Aceh **Nama (Name) : RISWATI** **Jabatan (Title) : DIREKTUR PELAKSANA**

Notes :Shaded areas to be completed by the UN Agency and non-shaded areas to be completed by the counterpart

FOR AGENCY USE ONLY

FOR ALL AGENCIES	FOR UNICEF USE ONLY		FOR UNICEF USE ONLY
Approved by:	Account Charges	Liquidation Information	New Funding Release
Eko Widodo	Cash Transfer Reference :	DCT Reference:	
	FC ref No:	FC ref No:	
	PA Ref.No :	Liquidation ref. No	
	FC DCT GL :	DCT Amount	Activity 1
	Training	Less:	Activity 2
Name : Andi Yoga Tama	Others	Liquidation amount	
Title : CFO			
Date : 02/11/2021	**Total**	**Balance**	Total

Annex 4:

KEPUTUSAN MENTERI HUKUM DAN HAK ASASI MANUSIA REPUBLIK INDONESIA
NOMOR AHU-0013491.AH.01.07.TAHUN 2020
TENTANG
PENGESAHAN PENDIRIAN BADAN HUKUM
PERKUMPULAN RUMAH FLOWER ACEH

Menimbang : a Bahwa berdasarkan Permohonan Notaris NURDHANI, SH , sesuai salinan Akta Nomor 18 Tanggal 17 Desember 2018 yang dibuat oleh NURDHANI, SH tentang Pengesahan Badan Hukum Perkumpulan RUMAH FLOWER ACEH tanggal 29 Desember 2020 dengan Nomor Pendaftaran 6020122911102039 telah sesuai dengan persyaratan pengesahan Badan Hukum Perkumpulan;

b Bahwa berdasarkan pertimbangan sebagaimana dimaksud dalam huruf a, perlu menetapkan keputusan Menteri Hukum dan Hak Asasi Manusia tentang Pengesahan Badan Hukum Perkumpulan RUMAH FLOWER ACEH;

MEMUTUSKAN:

Menetapkan :

KESATU : Memberikan pengesahan badan hukum:
PERKUMPULAN RUMAH FLOWER ACEH
Berkedudukan di KOTA BANDA ACEH, sesuai salinan Akta Nomor 18 Tanggal 17 Desember 2018 yang dibuat oleh NURDHANI, SH, yang berkedudukan di KOTA BANDA ACEH.

KEDUA : Keputusan ini berlaku sejak tanggal ditetapkan.

Ditetapkan di Jakarta, Tanggal 18 Januari 2021.

a.n. MENTERI HUKUM DAN HAK ASASI MANUSIA
REPUBLIK INDONESIA
DIREKTUR JENDERAL ADMINISTRASI HUKUM UMUM,

Cahyo Rahadian Muzhar, S.H., LLM.
19690918 199403 1 001

DICETAK PADA TANGGAL 18 Januari 2021