



SPOT CHECK REPORT

IMPLEMENTING PARTNER:
PROJECT NAME:

Perkumpulan Flower Aceh
A model to address child malnutrition in Sabang City and
Singkil district of Aceh, Indonesia

PERIOD:

12 March to 10 July 2020

DATE:

20 April 2021

PARTNER:

Robert Waters, Robert.Waters@bdo.co.uk

COMMISSIONED BY:

UNICEF Indonesia

Ms Debora Comini
Representative
UNICEF Office
Jakarta, Indonesia

Dear Ms Comini,

We have performed the procedures agreed with you and enumerated below with respect to the actual programme expenditures related to “A model to address child malnutrition in Sabang City and Singkil district of Aceh, Indonesia” from 12 March to 10 July 2020, submitted by Perkumpulan Flower Aceh on the FACE form(s) attached at Annex 4. Our engagement was undertaken in accordance with International Standards on Related Services (‘ISRS’) 4400 *Engagements to perform Agreed - upon Procedures regarding Financial Information* as promulgated by the International Federation of Accountants (‘IFAC’). The procedures were performed solely to assist you in evaluating the validity of accounting records that support cash transfers from UNICEF and are summarized as follows:

1. Inquire of IP management whether there have been any changes to internal controls since the prior micro assessment from the current programme cycle. Document any changes identified (Annex 5).
2. Obtain a listing of all programme related expenditures that support the actual programme expenditures submitted by Perkumpulan Flower Aceh on the FACE form(s) attached at Annex 4 for the agreed upon-procedures engagement and perform the following:

Select a sample of expenditures amounting to 65.5 percent of the actual programme expenditures submitted on the FACE form(s).

For each sample selection perform the following procedures:

- Verify that documentation exists to support the expenditure in accordance with the IP’s rules and procedures and agreements with the agency.
 - Verify that the activity related to the expenditure is in accordance with the work plan.
 - Verify that the expenditure has been reviewed and approved in accordance with the IP’s rules and procedures and agreements with the agency.
 - Verify that the expenditure was reflected on a certified FACE form submitted to the agency.
 - Verify that the expenditure was reflected in the IP’s accounting records and bank statement.
 - Verify that supporting documents are stamped ‘PAID from UNICEF grant’ or coded to and recorded in a separate fund, indicating which agency funded the transaction.
 - Verify that the FACE form was submitted consistent with the periodicity-of-disbursement requirement in the HACT framework (within two weeks).
 - Verify the price paid for goods or services against United Nations agreed standard rates (if readily available).
3. If separate bank accounts are maintained for agency-granted funds, perform the following procedures:
 - Verify that the activity per the bank statements agrees with that reflected in the accounting records. Document any variances noted; and
 - Confirm that a bank reconciliation was completed, and the balance has been reconciled to the accounting records. Document any variances noted.

We report our findings in the attached schedules specified by UNICEF:

- (a) Spot Check Work plan (Annex 1);
- (b) Sample of Expenditures (Annex 2); and
- (c) Findings and Recommendations (Annex 3).

Because these procedures do not constitute either an audit or a review made in accordance with International Standards on Auditing or International Standards on Review Engagements, we do not express any assurance on the actual programme expenditures submitted on the FACE form(s) attached at Annex 4.

Had we performed additional procedures, or had we performed an audit or review of the financial statement in accordance with International Standards on Auditing or International Standards on Review Engagements, other matters might have come to our attention that would have been reported to you.

Our report is solely for the purpose set forth in the first paragraph of this report and for your information. It is not to be used for any other purpose or to be distributed to any other parties. This report relates only to the items specified above and does not extend to any financial statement of the implementing partner, taken as a whole.

Yours sincerely,



Robert Waters
Partner

BDO LLP
55 Baker Street
London
W1U 7EU

20 April 2021

ANNEXES

Annex 1	Spot check work plan
Annex 2	Sample of expenditures
Annex 3	Findings and recommendations
Annex 4	FACE form(s) subject to spot check
Annex 5	Review of micro-assessment recommendations

Annex 1

BACKGROUND INFORMATION			
Name of IP	Perkumpulan Flower Aceh		
Programme title (section)	A model to address child malnutrition in Sabang City and Singkil district of Aceh, Indonesia		
AWP/PCA reference	Information not available		
Location where spot check took place	Remote		
IP contact person and position	Teuku Harris, Finance coordinator		
Date(s) of spot check	Jan-21		
Period covered by FACE form selected for spot check	12 March to 10 July 2020		
Total value of selected FACE form	823,059,050		
Date of report	20/04/2021		
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. Inquire whether the high priority recommendations from the micro assessment and previous assurance activities have been implemented. <i>Document any changes identified</i>	We were not able to review on whether there have been any changes to internal controls since the prior assurance activity as the IP has not responded. Please refer to Annex 5.		
SUMMARY OF FINDINGS AND RECOMMENDATIONS			
No	Finding	Recommendation	IP comments
Please refer to Annex 3 - Spot check findings			
ANNEXES			
1	Spot check work plan		
2	Sample of expenditures		
3	Findings and recommendations		
4	FACE form subject to spot check		
5	Review of micro-assessment recommendations		

	1.4.8.1	30-Jan-20	Advisory for scaling up of HTS-PDR to 4 learning districts Negeri Raya	18,700,000.00		Yes	-Cash check withdrawals for dated 30/1/2020 (24,875,000) -Fund application form dated 30/1/2020 -Financial responsibility dated 8 July 2020 -Cash deposit slip (for the return of excess prior advance) -Payment receipts for transportation (not dated) -Payment receipts for medical visits dated 2/7/2020 -Payment receipts for facilitation dated 2/7/2020 -Letter of assignment of facilitators dated 30/1/2020 -Invoices/ official receipts for transportation, photography and mobile rental dated 2/7/2020 -Motor vehicle registration certificate and driver's license (for mobile rental) -Hotel cleaning fee -Attendance list -COVID-19 risk informed consent -Terms of Reference for Activities	NA	NA	Transportation Stationeries, meals/ snacks/ honorarium for facilitators, transportation tickets, photocopies, mobile rental and hotel cleaning fee for advisory for scaling up to HTS-PDR to 4 learning districts	18,700,000.00	Yes	1.4.8.1	Yes	Director	Yes		Yes	Paid in cash on July 2020	Yes	Stamped paid by UNICEF	Yes		Yes		No unresolved issues.
13	1.6.1.7	16-Jan-20	Regular Spot-check of Online Information System Reporting Recording di Aceh Singkil	6,764,850.00		Yes	-Financial reports per budget line for activity 1.6.17.1 -Submission of cash check fund withdrawal -Copy of cheque no. C054717 dated 16/1/2020 -Proof of deposit dated 16/1/2020 (Rp.861,000) -Fund application form dated 23/1/2020 -Financial responsibility form dated 23/1/2020 (Rp.764,850) -Payment receipts for SDA and honorarium -Invoices/ official receipts for transportation and meals -Letter of assignment for facility as resource person for the Regular Spot-check for the 16-Jan-2020 -Attendance list -Activity reference framework	NA	NA	SDA for facilitation, honorarium, meals, transportation expenses for the Regular Spot-check of online information system reporting recording	6,764,850.00	Yes	1.6.1.7	Yes	Director	Yes	1.6.1.7	Yes	Paid in cash on June 2020	Yes	Stamped PAID by UNICEF	Yes		Yes	Rate based on UNICEF Cooperation Guidelines	No issues noted.
14	1.6.1.7	16-Jan-20	Regular Spot-check of Online Information System Reporting Recording di Aceh Singkil	4,390,000.00		Yes	-Financial reports per budget line for activity 1.6.17.1 -Submission of cash check fund withdrawal -Copy of cheque no. C054717 dated 16/1/2020 -Fund application form dated 16/1/2020 -Financial responsibility forms dated 24/1/2020 -Payment receipt for lumpsum payment IP -Attendance list -Activity reference framework	NA	NA	Lumpsum for IP and transportation	4,390,000.00	Yes	1.6.1.7	Yes	Director	Yes	1.6.1.7	Yes	Paid in cash on June 2020	Yes	Stamped PAID by UNICEF	Yes		Yes	Rate based on UNICEF Cooperation Guidelines	No issues noted.
15	1.3	2-Jan-20	Honorarium Penulis Buku Penyusunan dan Penyempurnaan Buku Pengantar Takwah Agama dan Takwah Adab	18,900,000.00		Yes	-Financial report per budget line -Cash check withdrawal dated 2/1/2020 -Fund application form dated 2/1/2020 -Copy of cheque C054713 dated 2/1/2020 -Payment receipt dated 2/1/2020 -Meeting register -Letter decision of the Chairman of the Consultative Council of Aceh Scholars on the team composition of book editors of religious and traditional characters in Aceh children fullment dated 5/8/2019 -Finished book in PDF format	NA	NA	Honorarium for the Author of the Book of the Completion and Compilation of Handbooks of Religious and Traditional Figures IDR 450,000 x 6 Meeting Days x 7 persons	18,900,000.00	Yes	1.3	Yes	Director	Yes		Yes	Paid in cash on 2 June 2020	Yes		Yes	Rate based on UNICEF Cooperation Guidelines	No issues noted.		
16	3.3	6-Jul-20	Honorarium Tim Penyusunan dan Penyempurnaan Buku Pengantar Takwah Agama dan Takwah Adab	18,000,000.00		Yes	-Financial report per budget line -Cash check withdrawal dated 2/7/2020 -Fund application form dated 2/7/2020 -Copy of cheque C054827 dated 2/7/2020 -Payment receipt dated 2/7/2020 -Financial responsibility dated 6/7/2020 -Payment receipts dated 6/7/2020 -Letter decision of the Chairman of the Consultative Council of Aceh Scholars on the team composition of book editors of religious and traditional characters in Aceh children fullment dated 5/1/2020 (4 persons) -Finished book in PDF format -Attendance list	NA	NA	Honorarium for the Team for the Completion and Editing of Handbooks of Religious and Customary Figures IDR 450,000 x 6 Meeting Days x 4 persons IDR 900,000 x 8 persons	18,000,000.00	Yes	3.3	Yes	Director	Yes		Yes	Paid in cash on 6 July 2020	Yes		Yes	Rate based on UNICEF Cooperation Guidelines	No issues noted.		
17	3.3.2.4	15-May-20	Planning and Coordinator Meeting in Sabang for Planning Intervention (BMDM, PMS, UNICEF, IRI, Religious Leader, Other Stakeholders)	4,061,000.00	54,000.00	Partially	-Financial Statements Per Line of Budget / Type of Expenditure -Withdrawal of Cash Check form -Copy of cash deposit dated 15/5/2020 to Revenan Guewan -Email approval from UNICEF of revised TdR of the activity dated 14 May 2020 -Fund application form -Terms of Reference for Activities - Coordination meetings preparation of regulatory design of taking waduketa speed up integrated disaster prevention and handling in the city of sabang -Financial responsibility form for May 2020 -Payment receipt for transport (Rp 125,000) -Payment receipt for resource person dated 15 May 2020 (2 @ 500,000) -Payment receipt for moderator (400,000) -Payment receipt for cleaning fee - 400,000 -Invoices/ official receipts for meals, meals -Participants list dated 15 May 2020 - Planning and coordination meeting in Sabang for Planning intervention (BMDM, PMS, UNICEF, IRI, Religious leader, other stakeholders) -Copy of regulation of Sabang Mayor	NA	NA	Payment for transport allowance of participants, resource persons and moderator fees, venue cleaning fee, meals and other miscellaneous meeting costs	4,061,000.00	Yes	3.3.2.4	Yes	Director	Yes	3.3.2.4	Yes	Paid in May 2020	Yes	Stamped PAID by UNICEF grant	Yes		Yes	No invoices or official receipts were provided for the costs totaling Rp 54,000 and Rp 18,000, respectively. The only supporting evidence provided was the bank statement where we can trace the payment for IDR 4,000 and the online bank transfer for IDR 50,000 together with transaction confirmation given to the recipient. However, we could not verify the vendor and nature of the transactions based solely on these documents. Furthermore, the bank account used was in the name of the finance and admin assistant. Please refer to financial finding 2.	
18	1.1.5.2	20-May-20	Staff Salaries Mar 2020	25,000,000.00		Yes	-Financial reports per budget line / type of distribution -Submission of cash check fund withdrawals for Apr - Jun 2020 dated 2/1/2020 (23M) -Copy of cheque C054719 dated 20/5/2020 (226,000,000) -Financial responsibility for salaries for the month of May 2020 dated 2/1/2020 -Bank proof of cash deposit for May 2020 salary dated 20/5/2020 -Signed list of salary recipients for May 2020 -Employment contracts -Timebooks	NA	NA	Salaries of 2 field support staff for the months of April - June 2020	25,000,000.00	Yes	1.1.5.2	Yes	Director	Yes	1.1.5.2	Yes		Yes	Stamped PAID by UNICEF grant	Yes		Yes	No issues noted.	
19	4.2.4.4	25-Jan-20	Sub-Activity: Consultant to Develop Road Map for UGS in Sabang	11,290,000.00		Yes	-Financial reports per budget line -Cash check withdrawal dated 25/1/2020 -Copy of cheque C054722 dated 25/1/2020 -Fund application form for consultancy package dated 25/1/2020 -Financial responsibility for consultancy package dated 25/1/2020 -Deposit slip dated 1/7/2020 -Payment receipts of salary (not dated) -Contract Letter consultants for 15 June to 15 September dated 13/6/2020 -Contract Letter consultants for 15 June to 15 September dated 13/6/2020 -Monthly report (Roadmap report) submitted by the senior consultant -Screenshot of advertisement in Flower Aceh's website for the positions posted on 20 March 2020 -Flower Aceh consultant candidate selection results for Gaseash Programs in Sabang City/ Candidate comparison results -Consultant recruitment scoring forms	NA	NA	No payment (20% of contract value) to junior and senior consultant	11,290,000.00	Yes	4.2.4.4	Yes	Director	Yes		Yes	Paid on 1 Jul 2020 through bank transfer	Yes	Stamped PAID by UNICEF	Yes		Yes	No issues noted.	
20	4.2.4.4	9-Jun-20	Coordination Meeting on Locally Funded Social Protection Program Implementation in Sabang	14,576,200.00		Yes	-Financial reports per budget line -Cash check withdrawal dated 8/6/2020 -Fund application form dated 9/6/2020 -Copy of cheque no. C054715 dated 9/6/2020 -Request for change for budget for Coordination Meeting on Locally Funded Social Protection Programme Implementation in Sabang dated 5/6/2020 -Approval of Budget Change Application dated 6/6/2020 -Financial responsibility dated 20/6/2020 -Various invoices/ official receipts for stationeries, photocopies, supplies, cleaning fee, meals -Payment receipts of resource persons and moderators honorarium and transportation allowance dated 10/6/2020 -Copy of presentation for the coordination meeting -Attendance list	NA	NA	Stationeries, photocopies, supplies, cleaning fee, meals, honorarium for resource persons and moderators, transportation allowance for participants for the coordination meeting	14,576,200.00	Yes	4.2.4.4	Yes	Director	Yes		Yes	Paid in cash on June 2020	Yes	Stamped PAID by UNICEF	Yes		Yes	No issues noted.	
21	4.2.4.4	13-Mar-20	Consultancy package Jan 2020	10,000,000.00		Yes	-Financial reports per budget line -Fund application form for consultancy package for Jan to Mar 2020 dated 13/3/2020 -Copy of cheque C054716 dated 13/3/2020 -Financial responsibility for consultancy package for Jan to Mar 2020 dated 13/3/2020 -Payment receipts of salary (not dated) -Monthly report prepared by the consultant -Consultant contract -Timebook	NA	NA	Consultancy fee/ salary for Muslim Medium, consultant	10,000,000.00	Yes	4.2.4.4	Yes	Director	Yes		Yes	Paid on 13 March 2020	Yes	Stamped PAID by UNICEF	Yes	Program funds had entered IP accounts on March 2020. Hence, Q1 costs for the first quarter were just paid and recorded on March 2020. Duration of the programme costs, the period from 19 Dec 2018 to 31 Dec 2020 and these costs were not previously claimed.	Yes	No issues noted.	

[illegible]

Annex 3												
Findings relating to financial transactions												
#	IP/ System #	Output	Date	Description	Amount	Unsupported amount	Category of finding	Description of finding	Recommendation	Priority	Due date for implementation	Partner/ comments
1	3	1.2.5.2	2020-06-22	ICF QJT Facilitator/Trainer for Kader in Gunung Meriah Aceh Singkil	47,913,000.00	400,000.00	11. Insufficient supporting documentation	We noted that the IP claimed transportation allowance costs but they were not supported by attendance lists evidencing that the allowance was payable. Asimismo, who received allowances amounting to IDR 400,000 (4 days at IDR 100,000 per day) was not named on the attendance list for the ICF QJT Facilitator/Trainer for Kader in Gunung Meriah Aceh Singkil during the dates for which the allowances were paid (24-27 June 2020). As the transportation allowances were not supported by proof of attendance, we cannot confirm that the allowance is a valid cost relevant to the project, and therefore consider the amount to be ineligible.	The IP should ensure that adequate supporting documents are maintained to support all costs declared in the FACE forms. Examples of these documents are listed in the IP Agreement. This should include documentary evidence to support allowances paid including signed attendance lists, as appropriate.	Low	ASAP	We are happy to receive your recommendations for future improvements. The payment for Asimismo related to local transport, here we are sending you a new attendance list for easy verification. Further auditor comments: The document provided relates to the attendance sheets for the following dates: 28 June 2020 to 1 July 2020 - This has already been validated during testing and was not outstanding. 2-5 July 2020 - This is part of the initial insufficient documentation finding and has already been reviewed. The attendance sheet for 24-27 June 2020 remains outstanding.
2	17	3.3.2.4	2020-05-15	Planning and Coordinator Meeting in Sabang for Parenting Intervention (BKBN, PHO, UNICEF, Ips, Religious Leader, Other Stakeholders)	4,061,000.00	54,000.00	11. Insufficient supporting documentation	No invoices or official receipts were provided for the costs 'otak rik koran and paket online' amounting to IDR 4,000 and IDR 30,000, respectively. The only supporting evidence provided was the bank statement showing payment of IDR 4,000 and an online bank transfer of IDR 50,000 together with the transaction confirmation given to the recipient. However, we could verify the eligibility of this expenditure based solely on the bank statement, which we noted was in the name of the finance and admin assistant and not the IP. Please refer to ICF no. 3 below for further details.	The IP should ensure that adequate supporting documents are maintained to support all costs declared in the FACE forms. Examples of these documents are listed in the IP Agreement.	Low	ASAP	We are happy to accept any recommendations. In the district, we cannot create a bank account because we do not have an office and the conditions that must be met for managing a bank account.
Total:					454,000.00							

Findings relating to internal control weaknesses												
				Category of finding	Description of finding	Recommendation	Priority	Due date for implementation	Partner comments			
1				12. Lack of audit trail (FACE forms do not reconcile with IP's and UNICEF accounting records)	Whilst the total of the transaction listing provided by the IP agrees with the financial report subject to spot check, it does not reconcile at the budget line and output level. We requested a reconciliation but none was provided. We also noted that the IP does not include a specific reference number on their supporting documentation which allows it to be linked easily to the transaction listing. This lack of audit trail between the transactions and the supporting documentation increases the risk of errors occurring.	In order 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. As well as demonstrating that the total amount reported in the FACE forms, reconciles to the IP's accounting records, the audit trail should also ensure that detailed supporting documentation can be easily located and readily retrieved.	High	ASAP	Yes, Flower Aceh will ensure that the recorded transactions are reconciled with financial reports, not only on a total basis but also by budget line / output basis. The recording for 2021 has used a financial application called SANGO ISAR 35. We will fix the weaknesses and each transaction will include a reference number in the bookkeeping from which is then used as the reference number in recording of the expenses claimed.			
2				23. Other	Lack of inappropriate cost allocation methodology Costs reported by the partner may be either directly or indirectly attributable to project activities. For example, specific travel or meeting costs are likely to relate directly to one project, whereas other costs, such as staff costs (for staff who work on multiple projects or shared office costs), may need to be allocated between projects using a clearly defined basis. Although the partner records direct project costs in a project-specific ledger, it does not have any methodology for allocating shared costs between projects. The partner allocates salaries to the project based on the allocation percentage included in the work contract for each staff member. In this project, only the executive director was partially charged to the project at a rate of 25% as set out in her contract. Whilst the IP has a timesheet system which includes details of the activities performed by staff, it does not clearly indicate the actual time spent by staff on each project. It does not summarise the total time spent per project which could have been used in allocating the salary costs, and is therefore used only for staff monitoring purposes. Furthermore, the partner allocates shared costs where there is budget availability on a particular project. It charged 72% of its rental cost which equates to the total amount available in the budget. The allocation is not based on a clear methodology that ensures costs charged reflect actual use in the project using pre-determined cost drivers. The lack of a proper allocation methodology increases the risk that costs are improperly allocated to projects, which may breach donor agreements and result in an allocation that does not represent actual costs. This increases the risk of financial findings in subsequent audits and spot checks.	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. The allocation methodology should be properly documented, consistently followed and sufficiently disclosed to UNICEF and other interested donors. Different donors may have different requirements with respect to the allocation and classification of shared and/or indirect costs. The partner should ensure it is aware of these different requirements, and applies a methodology which satisfies the particular donor concerned.	High	ASAP	Yes, Flower Aceh will establish an appropriate cost allocation methodology to ensure that co-costs are allocated properly and fairly among funding sources, identify different types of co-costs and detail the basis for allocating these costs. This should be well documented, followed and presented to UNICEF and other interested donors. Different donors have different requirements for how shared and / or indirect costs are classified and calculated. We will ensure that we are aware of these different requirements, and applies a methodology that meets them.			
3				23. Other	Weakness in financial management procedures We noted that cash to be spent for Sabang district office is transferred to the personal account of the finance and admin assistant. According to the IP, accounts in the name of the Flower Aceh Institute cannot be issued in Sabang because there is no office there to enable the creation of a special institution account. Only the facilitator, administrative and assistant facilitator are domiciled in Sabang without any official branch offices or IP representatives. Therefore, the IP followed the practice of opening an account in the name of the staff member, provided that the staff member does not mix their funds with those of the IP. The IP has stated that they are aware of the risk and therefore continually remind staff that personal funds should not be mixed with IP funds.	We encourage the partner to consider the following recommendations and implementing them wherever possible: 1) In general, the IP should open a separate organisational bank account in the name of each field / district offices. A bank reconciliation should be performed for each bank account and must be properly reviewed by an appropriate senior staff member. These should be reported to the head office of the IP. We understand that this may not be possible in some cities where the IP has no physical presence. 2) Where funds are transferred to a staff member, the IP should document this advance for the funds sent to the staff member. At the end of the project or activity, actual expenditures should be compared to the amount initially transferred and any discrepancies investigated with funds returned if necessary. The process for returning funds should be properly documented and approved. Staff should not be advanced further funds if previous advances have not been properly accounted for.	High		1) At Flower Aceh, we do not have physical offices in several cities which makes it impossible to open a separate organizational bank accounts on behalf of each field office / district. We will open a special account on behalf of staff who do not mix with other funds and we will cross-check at the end of the activity. 2) Yes, Flower Aceh will do the transferring of funds to staff members and ask staff to sign a loan agreement for the funds transferred to their personal accounts. At the end of the project or activity, actual expenses should be compared with the amount transferred initially. If there is excess, a memo for cash clearing and return will be prepared by the accounting clerk for submission to the chief financial officer for review and the executive director for approval.			
4				23. Other	Weakness in cheque payment controls We noted that the 'pay to' section of the cheques issued by the IP are consistently left blank. This practice increases the risk of misappropriation of funds in that anyone holding the cheque could cash it, particularly if the cheque is lost or misplaced.	It is recommended that the IP should immediately write the names of the intended recipients of the cheque payment when the cheque is raised by finance. No cheques should be issued without the 'pay to' section completed.	High		We will correct any weaknesses in cheque payment controls this year and will write down the name of the intended recipients of the cheque payments at the time of disbursement.			
5				23. Other	Weaknesses in the review and control of supporting documentation We acknowledge the review and approval process performed by the Finance Coordinator and Director. However, we found several transactions in which the supporting documentation was either insufficient or was inconsistent with the transaction recorded. These issues with documentation were ultimately rectified and the related financial findings were removed. We also noted that payment receipts provided to support expenditure are not dated which makes linking them to specific transactions difficult. Other corroborating evidence such as attendance lists and terms of reference of the activities were provided and therefore no financial findings were considered necessary. Without strong review and control procedures, there is a risk that the expenditure claimed will be insufficiently supported or inconsistencies may arise. This may result in ineligible expenditure being identified in future assurance activities.	The IP should ensure that the expenditures are properly supported by sufficient and appropriate documentation before they are approved and paid.	High		We will fix the weaknesses in the transaction review and the supporting documentation. In addition, for undated proof of payment that makes verification difficult, but we will correct these weaknesses.			

Category of observations:									
1. Advance claimed as expenditure	2. Commitments treated as expenditure	3. DSA rates exceeded	4. Expenditure claimed but activities not undertaken	5. Expenditure exceeds the approved budget rate or amount	6. Expenditure not for programme purposes	7. Expenditure not recorded in the correct period or FACE form	8. Failure to implement prior assurance activity recommendations	9. Goods/Assets not used for intended purposes	10. Ineligible salary cost
11. Insufficient supporting documentation	12. Lack of audit trail (FACE forms do not reconcile with IP's and UNICEF accounting records)	13. Lack of bank reconciliations	14. Lack of procedures for verification of assets	15. Lack of segregation of duties	16. Lack of sub-contractor financial / substantive progress reporting on file	17. Lack of written agreement between IP and sub-contractor	18. No competitive procedures for the award of contracts	19. No evaluation of good received	20. No proof of goods / services received
21. No proof of payment	22. No supporting documentation	23. Other	24. Poor record keeping	25. Signatories on FACE forms different from those in the IP Agreement	26. Supplier's invoices not approved	27. Support costs incorrectly calculated	28. VAT incorrectly claimed		

Priority Ranking:	
1 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).
2 Low	Action that is considered desirable and should result in enhanced control or better value for money.

Persetujuan Dana dan pertanggungjawaban
Funding Authorization and certificate of expenditures

UN Agency : UNICEF

Tanggal (date) : 10/07/2020

Negara (Country) : Indonesia
Kode dan Nama Program (Programme Code & Title) : 1. Child Survival and Development

Type Permintaan Dana (Type of Request):

- ☒ DCT - Pengiriman Dana Langsung
(Direct Cash Transfer)
☐ Penggantian Dana (Reimbursement)
☐ Pembayaran Langsung (Direct Payment)

Kode dan Nama Proyek (Project Code & Title) : Output#1.1 NUTRITION

Pejabat yang bertanggung jawab (Responsible Officer(s)) : Riswati

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

Mata Uang (Currency) : Rupiah (IDR) :

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)	LAPORAN PENGELUARAN (Reporting)				PERMINTAAN / PERSETUJUAN DANA (REQUESTS/AUTHORIZATIONS)		
		Jumlah dana yang disetujui (Authorized amount)	Jumlah Pengeluaran yang dilaporkan (Actual Project Expenditure)	Jumlah pengeluaran yang disetujui oleh UNICEF (Expenditures accepted by Agency)	Selisih Dana (Balance)	Permintaan Dana Baru dan kurun waktu Juli-Sept 2020	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
1.1.5.2 Technical support for the application and scale-up of national policies, strategies, standards and guidelines on nutrition in Aceh Province		344.730.000	330.581.000	330,581,000	14,149,000	-	(14,149,000)	-
1.1.5.2 Technical support for the application and scale-up of national policies, strategies, standards and guidelines on nutrition in Aceh Province						596.888.000	596,888,000	596,888,000
Total		344.730.000	330.581.000	330,581,000	14,149,000	596.888.000	582,739,000	596,888,000

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):

- ☒ Permintaan dana di atas telah sesuai dengan Rencana Kerja Multi Tahun (MYWP) dan Lampiran Perincian Biaya (the funding request shown above represents estimated expenditures as per MYWP and itemized cost estimates attached)
- ☒ Pengeluaran di atas telah dipergunakan untuk kegiatan sesuai dengan Rencana Kerja Multi Tahun (MYWP) dan Lampiran Perincian Biaya (the actual expenditures for the period stated herein has been disbursed in accordance with 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 provision of funds).

Tanda Tangan dan Stempel (signature and stamp) :

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

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FOR ALL AGENCIES
Approved by:
Name : Andi Yoga Tama
Title : CFO
Date : 14/7/2020

Natassya P.

FOR UNICEF USE ONLY

FOR UNICEF USE ONLY
Account Charges
Cash Transfer Reference :
FC ref No :
PA Ref.No :
FC DCT GL :
Training (7700120)
Others (7700110)
Total

Liquidation Information

DCT Reference:

FC ref No:

Liquidation ref. No

DCT Amount

Less:

Liquidation amount

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New Funding Release

Activity 1

Activity 2

Financial statements for the period of 12 Maret 2020 sd 10 Juli 2020
Flower Aceh - UNICEF

#indicator	Sub Activity MYWP	No	Mata Anggaran / Jenis Biaya	Jumlah				Sub Permata Anggaran	Kontribusi		TOTAL	Liquidation #1	Balance	Keterangan
				Orang /Unit	Hari	Frek/ Sesi	Unit Biaya (Rp)		UNICEF	FLOWER				
CS06	1.1.5.2	6	Standard activity: In-country management & support staff pro-rated to their contribution to the programme (representation, planning, coordination, logistics, admin, finance)							45.000.000	232.200.000	232.200.000	-	Dana SPJ Q1
	1.1.5.2	6.1.1	Staff Salaries						231.000.000			231.000.000		
	1.1.5.2		Eksekutif Direktur (25%)	1	1	3	20.000.000	60.000.000	15.000.000	45.000.000		15.000.000	-	
	1.1.5.2		Project Coordinator (100%)	1	1	3	12.000.000	36.000.000	36.000.000	-		36.000.000	-	
	1.1.5.2		Finance Officer (100%)	1	1	3	8.000.000	24.000.000	24.000.000	-		24.000.000	-	
	1.1.5.2		Program & Reporting officer (100%)	1	1	3	8.000.000	24.000.000	24.000.000	-		24.000.000	-	
	1.1.5.2		T4D officer (100%)	1	1	3	8.000.000	24.000.000	24.000.000	-		24.000.000	-	
	1.1.5.2		District Program Facilitator (at target district - 100%)	2	1	3	8.000.000	48.000.000	48.000.000	-		48.000.000	-	
	1.1.5.2		Field support staff (at target district - 100%)	2	1	3	5.000.000	30.000.000	30.000.000	-		30.000.000	-	
	1.1.5.2		Finance admin assistan (at target district - 100%)	2	1	3	5.000.000	30.000.000	30.000.000	-		30.000.000	-	
	1.1.5.2	6.1.2	Allowance						1.200.000			1.200.000		
	1.1.5.2		BPJS	5	1	3	80.000	1.200.000	1.200.000	-		1.200.000	-	
	1.1.5.2	3.2.4	IYCF OJT Facilitator/Trainer Candidate for Cadres in Aceh Singkil						56.444.000		56.444.000	47.913.000	8.531.000	Perubahan RAB ini telah didiskusikan antara flower aceh dan Unicef dan telah mendapatkan persetujuan
			Di Kecamatan Gunung Meriah 3 kelas											
			Transport/transportation cost :											
			> Cafas Pelatih Puskesmas	2	4	3	100.000	2.400.000				2.400.000	-	
			> Peserta Kader	6	4	3	100.000	7.200.000				7.200.000	-	
			> Panitia kabupaten	1	4	3	100.000	1.200.000				1.600.000	- 400.000	
			> Transportasi IP (Singkil-Gumer) PP	1	6	1	100.000	600.000				600.000	-	
			> Transportasi ibu praktik (probandus)	16	1	3	50.000	2.400.000				1.300.000	1.100.000	
			Lumpsum										-	
			> Lumpsum Kedatangan (pelatih Kab+IP)	2	1	1	500.000	1.000.000				1.000.000	-	
			> Lumpsum Kegiatan-Konsumsi (Pelatih kab)	1	11	1	450.000	4.950.000				4.950.000	-	
			> Lumpsum Kegiatan-Konsumsi (Pelatih kab) hari akhir Kegiatan	1	1	1	200.000	200.000				200.000	-	
			Konsumsi (Meals) (paket terbuka)										-	
			> Peserta Kader, Panitia,Cafas,pelatih dan IP	13	4	3	50.000	7.800.000				7.800.000	-	
			Honorarium										-	
			> Pelatih Kabupaten	1	28	3	70.000	5.880.000				5.880.000	-	
			> Cafas Pelatih Puskesmas	2	28	3	25.000	4.200.000				4.200.000	-	

[illegible]

			Meeting Online Package Partisipan	36	1	1	50.000	1.800.000	700.000			750.000	-50.000	
			Meeting Online Package Partisipan	1	1	1	50.000	50.000				100.000	-100.000	
			Meeting Online Package Narasumber	2	1	1	50.000	100.000	50.000			100.000	-50.000	
			Meeting Online Package MOT	1	1	1	50.000	50.000				50.000	-50.000	
			Meeting Online Package Moderator	1	1	1	50.000	50.000				50.000	-50.000	
			Fee Narasumber Prov & Kab	2	1	1	600.000	1.200.000	500.000			1.200.000	-700.000	
			Fee MOT	1	1	1	300.000	300.000				-	0	
			Fee Moderator	1	1	1	400.000	400.000	400.000			400.000	0	
			Admin Cost : Transfer Cost	1	1	1	300.000	300.000	150.000			458.000	-308.000	
	1.1.5.2	3	Improve district capacities on addressing maternal and child malnutrition issues.						5.620.000		5.620.000		5.620.000	
		1	Sabang: Transportation of master trainer	1	2	6	125.000	1.500.000					1.500.000	
			LunchMaster trainer	2	2	6	35.000	840.000					840.000	
			Snack peserta	2	2	6	10.000	240.000					240.000	
		2	Singkil: Transportation of master trainer	1	2	8	100.000	1.600.000					1.600.000	
			LunchMaster trainer	2	2	8	35.000	1.120.000					1.120.000	
			Snack peserta	2	2	8	10.000	320.000					320.000	
	1.1.5.2	6	Standard activity: In-country management & support staff pro-rated to their contribution to the programme (representation, planning, coordination, logistics, admin, finance)						40.000.000	5.000.000	40.000.000	40.000.000	-	
			THR	9	1	1	5.000.000	45.000.000	40.000.000	5.000.000		40.000.000	-	
	1.1.5.2	6.1.2	Allowance						1.200.000		1.200.000	1.200.000	-	
	1.1.5.2		BPJS	5	1	3	80.000	1.200.000	1.200.000		-	1.200.000	-	
Sisa Dana Revisi											1.466.000		1.466.000	
TOTAL DANA											344.730.000	330.581.000	14.149.000	

Dilaporkan Oleh



T. Harris
Finance Officer

Diperiksa Oleh



Herdra Lesmana
Project Coordinator

Mengetahui



Riswati
Direktur Eksekutif

Certified by

Name: Natassya Phebe

Signature & Date:  14/7/2020

Persetujuan Dana dan Pertanggungjawaban :
Funding Authorization and Certificate of Expenditures

UN Agency: UNICEF

Tanggal (date) : 10/07/2020

Negara (Country) : **Indonesia**
 Kode dan Nama Program (Programme Code & Title) : **Outcome 1. Child Survival & Development**
 Kode dan Nama Proyek (Project Code & Title) : **Output 1.2 WASH**

Tipe Permintaan Dana (Type of Request):
☒ DCT/Pengiriman Dana Langsung (Direct Cash Transfer)

☐ Penggantian Dana (Reimbursement)

☐ Pembayaran Langsung (Direct Payment)

Pejabat yang bertanggungjawab (Responsible Officer(s)) :
 Instansi Pengelola Program (Implementing Partner) : **Perkumpulan Flower Aceh**

Mata uang: Rupiah

LAPORAN PENGELUARAN/REPORTING

PERMINTAAN / PERSETUJUAN DANA /
(REQUEST/AUTHORIZATION)

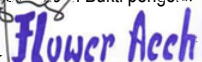
Nama Kegiatan sesuai Rencana Kerja Tahunan (AWP) serta kurun waktu (Activity Description from AWP with Duration)	Kode untuk Badan PBB Lainnya (Coding for UNDP, UNFPA and WFP)	Jumlah dana yang disetujui (Authorized amount)	Jumlah pengeluaran yang dilaporkan (Actual Project Expenditure)	Jumlah pengeluaran yang disetujui UNICEF (Expenditures accepted by Agency)	Selisih dana (Balance)	Permintaan Dana Baru dan kurun waktu juli-Sept 2020	Dana yang disetujui oleh UNICEF (Authorised Amount)	Total dana yang masih harus dipertanggungjawabkan (Outstanding Authorised Amount)
		A	B	C	D = A - C	E	F	G = D + F
1.2.5.2 Support elimination of ODPRactices and hygiene promotion as a part of efforts to address malnutrition issues in 8 selected districts in Aceh		315.765.000	213.106.100	213,106,100	102,658,900	-	(102,658,900)	-
1.2.5.2 Support elimination of ODPRactices and hygiene promotion as a part of efforts to address malnutrition issues in 8 selected districts in Aceh						231.025.000	231,025,000	231,025,000
Total		315.765.000	213.106.100	213,106,100	102,658,900	231.025.000	128,366,100	231,025,000

PENGESAHAN (CERTIFICATION)

Pejabat yang bertanggung-jawab atas Instansi Pengelola Program tersebut diatas membenarkan bahwa (The undersigned authorized officer of the above-mentioned implementing institution hereby certifies that) :

- ☒ Permintaan dana diatas telah sesuai dengan Rencana Kerja Tahunan (AWP) dan Lampiran Perincian Biaya (The funding request shown above represents estimated expenditures as per AWP and itemized cost estimates attached).
- ☒ Pengeluaran diatas telah dipergunakan untuk kegiatan sesuai dengan Rencana Kerja Tahunan (AWP) dan Lampiran Perincian Biaya (The actual expenditures for the period stated herein has been disbursed in accordance with the AWP 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

Tanda tangan dan stempel (Signature and stamp) :


Nama (Name) : RiswatiJabatan (Title) : Direktur Eksekutif

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
Approved by:
Name: <u>Andi Yoga Tama</u>
Title: <u>CFO</u>
Date: <u>14/7/2020</u>

M. Kurniawan



FOR UNICEF USE ONLY

FOR UNICEF USE ONLY	FOR UNFPA USE ONLY
Account Charges	Liquidation Information
Cash Transfer Reference: CRQ ref. no., Voucher ref. no.	DCT Reference: CRQ ref. no., Liquidation ref. no.
GL codes: Training Travel Meetings & Conferences Other Cash Transfers Total	DCT Amount Less: Liquidation Amount Balance
	Activity 1
	Activity 2
	Total

Financial statements for the period of 12 Maret 2020 sd 30 Juni 2020
Flower Aceh - UNICEF

#indicator	Sub Activity MYWP	No	Mata Anggaran / Jenis Biaya	Jumlah				Sub Permata Anggaran	Kontribusi		TOTAL	Liquidation #1	Balance	Keterangan
				Orang /Unit	Hari	Frek/ Sesi	Unit Biaya (Rp)		UNICEF	FLOWER				
WS02	1.2.5.2	3	Support cross sectoral planning and budgeting on integrated health, hygiene, sanitation and nutrition services to address maternal and child											
2.a	1.2.5.2	2.6.1	Pokja AMPL/sanitasi Meetings on STBM at district level (1 time-day/semester/district x 2 districts)			1 x di Sabang dan 1x di Singkil			9.100.000		9.100.000		9.100.000	Metode combined (offline & online)
			Online Meeting Package											
			Peserta online meeting package	30	1	1	50.000	1.500.000					1.500.000	
			Transportasi Lokal											
			Peserta Lokal (offline)	5	1	1	125.000	625.000					625.000	
			Konsumsi Peserta Lokal (offline)	5	1	1	75.000	375.000					375.000	
			Rapat persiapan	5	1	1	50.000	250.000					250.000	
			Honorarium											
			Honorarium Narasumber	1	1	1	600.000	600.000					600.000	
			Honorarium Moderator	1	1	1	500.000	500.000					500.000	
			Administrasi											
			Biaya fotocopy/stationery cost & other meeting cost, transfer cost	1	1	1	700.000	700.000					700.000	
			Singkil											
			Online Meeting Package											
			Peserta online meeting package	30	1	1	50.000	1.500.000					1.500.000	
			Transportasi Lokal											
			Peserta Lokal (offline)	5	1	1	125.000	625.000					625.000	
			Konsumsi Peserta Lokal (offline)	5	1	1	75.000	375.000					375.000	
			Rapat persiapan	5	1	1	50.000	250.000					250.000	
			Honorarium											
			Honorarium Narasumber/Resources Person	1	1	1	600.000	600.000					600.000	
			Honorarium Moderator	1	1	1	500.000	500.000					500.000	
			Administrasi											
			Biaya fotocopy/stationery cost & other meeting cost, transfer cost	1	1	1	700.000	700.000					700.000	
WS03			Develop Puskesmas capacity on STBM											
3.a	1.2.5.2	3.3.1	Training of STBM Stunting facilitators			2 x di Kecamatan			16.950.000		16.950.000	4.840.000	12.110.000	
			(pertemuan Tekhnis dan Refresh Training Fasilitator STBM di Singkil											
			Transport											
			Peserta online meeting package Facilitator Provinsi	1	1	1	50.000	50.000				-	50.000	
			Peserta online meeting package	3	1	1	50.000	150.000				100.000	50.000	
			Transport Peserta	10	1	1	125.000	1.250.000				1.375.000	- 125.000	

			Transport Panitia	1	1	1	125.000	125.000				125.000	-	
			Transport Facilitator Kabupaten	1	1	1	125.000	125.000				125.000	-	
			Biaya Konsumsi					-					-	
			Konsumsi 10Peserta+1Panitia+3 IP+2 Faskab Unicef+1 Facilitator Kabupaten	17	1	1	50.000	850.000				850.000	-	
			Honorarium					-					-	
			Honorarium Pelatih Provinsi	1	1	1	325.000	325.000				-	325.000	
			Honorarium Facilitator Kabupaten	1	1	1	325.000	325.000				325.000	-	
			Administrasi										-	
			Biaya Admin Cost (stationary, dukungan APD,Masker,hand Sanitizer, Biaya Kebersihan, Biaya Tempat & Transfer Bank, etc	1	1	1	2.200.000	2.200.000				1.940.000	260.000	
			Sisa Dana Revisi					11.550.000					11.550.000	
	1.2.5.2	3.3.1	Refresh Training of STBM Stunting facilitators (1 days) untuk batch 1			1 x di Sabang,			13.450.000		13.450.000	5.770.500	7.679.500	Perubahan RAB ini telah didiskusikan antara flower aceh dan Unicef dan telah mendapatkan persetujuan
			Sabang											
			Pelatih Provinsi online meeting package	1	1	1	50.000	50.000				50.000	-	
			Transport lokal dari Puskesmas 12; fasilitator kab 2; Panlok 1,Dinkes 1	16	1	1	125.000	2.000.000				2.200.000	200.000	hanya 15 orang diruangan
													-	
			Biaya Konsumsi										-	
			Peserta Partisipan 16+IP 3+Faskab 2	21	1	1	60.000	1.260.000				1.210.000	50.000	dibuat 2 kelas
			Honorarium										-	
			Honorarium Pelatih Provinsi (online)	1	1	1	325.000	325.000				325.000	-	1 sesi
			Honorarium Pelatih Kabupaten	2	1	1	325.000	650.000				650.000	-	masing2 1 sesi
			Administrasi										-	
			Biaya fotocopy,stationery, cetak sertifikat, komunikasi, dokumentasi, alat& bahan, spanduk, <i>other meeting cost</i> , <i>Transfer Cost</i> . <i>Sewa infocus dan perlengkapan pendukunng meeting online</i>	1	1	1	2.000.000	2.000.000				1.335.500	664.500	
			Sisa Dana Revisi					7.165.000					7.165.000	transport diberikan ke peserta yg diundang
5.d	1.2.5.2	5.2.6	STBM Stunting Post Triggerings at communities level (termasuk kegiatan IMAS, Monitoring/verifikasi, Promosi CTPS di masyarakat)			5 desa x 2 kunjungan di Singkil dan 5 Sabang			82.000.000		82.000.000	17.222.600	64.777.400	Hanya kunjungan door to door saja (tidak kumpulkan orang)
			Singkil (monitoring rumah ke rumah saja)											
			Transport											
			Transport Tim STBM	5	4	10	100.000	20.000.000					20.000.000	
			Konsumsi											
			Konsumsi peserta/meals atau snack jika diperlukan	5	4	10	50.000	10.000.000					10.000.000	

			Administrasi										
			Biaya alat dan bahan termasuk bahan kontak/ tools	1	2	5	300.000	3.000.000				3.000.000	
			Dukungan APD (Hand sanitizer & Masker kain)	5	4	1	100.000	2.000.000				2.000.000	
			Sabang (monitoring rumah ke rumah saja)										Perubahan RAB ini telah didiskusikan antara flower aceh dan Unicef dan telah mendapatkan persetujuan
			Transport										
			transport lokal	3	6	2	100.000	3.600.000			3.300.000	300.000	
			Konsumsi										
			Konsumsi peserta/meals atau snack jika diperlukan	3	6	2	50.000	1.800.000			1.650.000	150.000	
			Administrasi										
			Dukungan APD (Hand sanitizer & Masker kain) dan alat Tools Promosi CTPS	1	1	12	1.000.000	12.000.000			7.272.600	4.727.400	
			Sisa dana Revisi					19.600.000				19.600.000	
			Biaya bikin film (pindahan dari Q3)					10.000.000			5.000.000	5.000.000	Video STBM yang 1 lagi tidak dapat diselesaikan karena ada pembatasan orang berkumpul dan Pandemi
CS06			Standard activity: Operational costs pro-rated to their contribution to the programme (office space, equipment, office supplies, maintenance)						11.100.000		11.100.000	10.701.000	399.000
			Communication										
			Telephone allowance	1	11	3	200.000	6.600.000			6.600.000	-	
			Internet	1	1	3	600.000	1.800.000			1.239.000	561.000	
			Stationeries & tools										
			Stationeries and Ink Printer	1	3	3	300.000	2.700.000			2.862.000	- 162.000	
CS06	1.1.5.2	6	Standard activity: In-country management & support staff pro-rated to their contribution to the programme (representation, planning, coordination, logistics, admin, finance)							-	156.000.000	156.000.000	-
	1.1.5.2	6.1.1	Staff Salaries						156.000.000				
	1.1.5.2		Project Coordinator (100%)	1	1	3	12.000.000	36.000.000	36.000.000	-	36.000.000	-	
	1.1.5.2		Finance Officer (100%)	1	1	3	8.000.000	24.000.000	24.000.000	-	24.000.000	-	
	1.1.5.2		Program & Reporting officer (100%)	1	1	3	8.000.000	24.000.000	24.000.000	-	24.000.000	-	
	1.1.5.2		T4D officer (100%)	1	1	3	8.000.000	24.000.000	24.000.000	-	24.000.000	-	
	1.1.5.2		District Program Facilitator (at target district - 100%)	2	1	3	8.000.000	48.000.000	48.000.000	-	48.000.000	-	

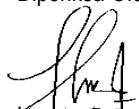
CS06		6	Standard activity: Operational costs pro-rated to their contribution to the programme (office space, equipment, office supplies, maintenance)						20.100.000		20.100.000	18.572.000	1.528.000	Dana SPJ Q1
			Communication											
			Telephone allowance	1	11	3	200.000	6.600.000				6.600.000	-	
			Internet	1	1	3	600.000	1.800.000				1.922.000	- 122.000	
			Stationeries & tools										-	
			Stationeries and Ink Printer	1	3	3	300.000	2.700.000				1.050.000	1.650.000	
			Rent										-	
			Rent Office (Prov and 2 districts office)	1	3	3	1.000.000	9.000.000				9.000.000	-	
Sisa Dana Revisi											7.065.000		7.065.000	
TOTAL DANA											315.765.000	213.106.100	102.658.900	

Dilaporkan Oleh



T. Harris
Finance Officer

Diperiksa Oleh



Hendra Lesmana
Project Coordinator

Mengetahui



Riswati
Direktur Eksekutif

Certified by

Name: M. Kurniawan

Signature & Date:  14/7/2020

Formulir FACE (FACE Form)

No: Flower Aceh /IKEA/2020/07/066

Persetujuan Dana dan pertanggungjawaban
Funding Authorization and certificate of expenditures

UN Agency :UNICEF

Tanggal (date) : 10/07/2020

Negara (Country) : Indonesia
Kode dan Nama Program (Programme Code & Title) : 1. Child Survival and Development

Type Permintaan Dana (Type of Request):
☒ DCT - Pengiriman Dana Langsung
(Direct Cash Transfer)
☐ Penggantian Dana(Reimbursement)
☐ Pembayaran Langsung (Direct Payment)

Kode dan Nama Proyek (Project Code & Title) : Output# 1.4 MNCH

Pejabat yang bertanggung jawab (Responsible Officer(s)) : Riswati
Instansi pengelola Program (Implementing Partner) : Perkumpulan Flower Aceh

Mata Uang (Currency) : Rupiah (IDR) :

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)	LAPORAN PENGELUARAN (Reporting)				PERMINTAAN / PERSETUJUAN DANA (REQUESTS/AUTHORIZATIONS)		
		Jumlah dana yang disetujui (Authorized amount)	Jumlah Pengeluaran yang dilaporkan (Actual Project Expenditure)	Jumlah pengeluaran yang disetujui oleh UNICEF (Expenditures accepted by Agency)	Selisih Dana (Balance)	Permintaan Dana Baru dan kurun waktu Juli-Sept 2020	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
1.4.8.1 Technical support PHO Aceh to design the IMNCI "Multi-level Training" approach in improving capacity of health staff to deliver facility-based IMNCI services		117.210.000	37.112.900	37,112,900	80,097,100	-	(80,097,100)	-
1.4.8.1 Technical support PHO Aceh to design the IMNCI "Multi-level Training" approach in improving capacity of health staff to deliver facility-based IMNCI services						204.440.000	204,440,000	204,440,000
Total		117.210.000	37.112.900	37,112,900	80,097,100	204.440.000	124,342,900	204,440,000

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):

- ☒ Permintaan dana di atas telah sesuai dengan Rencana Kerja Multi Tahun (MYWP) dan Lampiran Perincian Biaya (the funding request shown above represents estimated expenditures as per MYWP and itemized cost estimates attached)
- ☒ Pengeluaran di atas telah dipergunakan untuk kegiatan sesuai dengan Rencana Kerja Multi Tahun (MYWP) dan Lampiran Perincian Biaya (the actual expenditures for the period stated herein has been disbursed in accordance with 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 provision of funds).

Tanda Tangan dan Stempel (signature and stamp) :

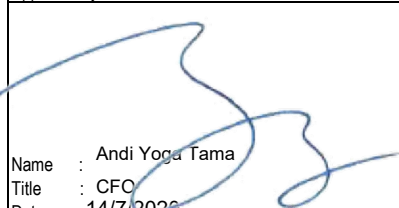


Nama (Name) : Riswati

Jabatan (Title) : Direktur Eksekutif

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
Approved by:

Name : Andi Yoga Tama
Title : CFO
Date : 14/7/2020

Tira A.



FOR UNICEF USE ONLY

FOR UNICEF USE ONLY
Account Charges
Cash Transfer Reference :
FC ref No:
PA Ref.No :
FC DCT GL :
Training (7700120)
Others (7700110)
Total

Liquidation Information

DCT Reference:

FC ref No:

Liquidation ref. No

DCT Amount

Less:

Liquidation amount

Balance

FOR UNICEF USE ONLY

New Funding Release

Activity 1

Activity 2

Total

Financial statements for the period of 12 Maret 2020 sd 30 Juni 2020
Flower Aceh - UNICEF

#indicators	Sub Activity MYWP	No	Mata Anggaran / Jenis Biaya	Jumlah				Sub Permata Anggaran	Kontribusi		TOTAL	Liquidation #1	Balance	Keterangan
				Orang /Unit	Hari	Frekuensi /Sesi	Unit Biaya (Rp)		UNICEF	FLOWER				
MC02	1.4.8.1	2.10	Develop district capacity on IMNCI-PSBI							0				
2.i	1.4.8.1	2.10.2	Technical meeting of the IMNCI-PSBI at district level --> evaluasi 2019 dan rencana 2020						13.700.000		13.700.000	2.899.500	10.800.500	combine offline dan online
			Sabang									-		
			Stationary/Photocopy/Transfer Cost	1	1	1	1.500.000	1.500.000					1.500.000	
			Online Meeting Package	23	1	1	50.000	1.150.000					1.150.000	
			Online Meeting Package (PHO, IDAI, IBI, PPNI) provinsi	3	1	1	50.000	150.000					150.000	
			Refreshment/meals	23	1	1	50.000	1.150.000					1.150.000	biaya ini dikeluarkan apabila peserta puskesmas melakukan meeting bersama2 dipuskesmas
			Fee Resource Person (Provincial IDAI/IBI/P	2	1	1	600.000	1.200.000					1.200.000	
			Singkil					-						
			Refreshment/meals	36	1	1	50.000	1.800.000					1.800.000	biaya ini dikeluarkan apabila peserta puskesmas melakukan meeting bersama2 dipuskesmas
			Stationary/Photocopy/Transfer Cost	1	1	1	1.000.000	1.000.000				149.500	850.500	
			Local Transport peserta tidak normal jaringan (offline)	9	1	1	100.000	900.000				100.000	800.000	peserta ini diberikan biaya Translok dikarenakan mereka harus berpindah dari kecamatan tempat tinggal ke kecamatan lain dikarenakan akses jaringan tidak ada
			Transportasi Boat Peserta (offline)	1	1	2	800.000	1.600.000				800.000	800.000	Biaya Boat pulang pergi peserta dari Pulau Banyak Barat ke pulau banyak (peserta dari pulau banyak barat yang diundang ke pulau banyak dikarenakan tidak ada jaringan di kec pulau banyak barat)
			Fee Resource Person (Provincial IDAI/IBI/PPNI)	2	1	1	600.000	1.200.000				650.000	550.000	1 Kasie Kesga dan Gizi & 1 PJ ibu dan anak
			Online Meeting Package	36	1	1	50.000	1.800.000				1.000.000	800.000	3 peserta perpustakaan
			Online Meeting Package (PHO, IDAI, IBI, PPNI) Provinsi	5	1	1	50.000	250.000				200.000	50.000	1 Kasie Kesga dan Gizi, 1 Kabid Kesmas dan 2 PJ Ibu dan Anak
1.g.	1.4.8.1	1.9.1	Advocacy for scaling up of MTBS-PSBI to 4 learning districts						68.800.000		68.800.000	29.479.500	39.320.500	
			Nagan Raya											
			Stationary/Photocopy/Transfer Cost	1	1	1	500.000	500.000	500.000			175.500	324.500	
			pencetakan material bagan dan buku register MTBS per puskesmas	14	1	1	250.000	3.500.000	3.500.000				3.500.000	
			Online Meeting Package Peserta Puskesmas 28	28	2,5	1	100.000	7.000.000	9.800.000			6.750.000	3.050.000	
			Online Meeting (Kepala Dinas Kesehatan Kabupaten Nagan Raya)	1	1	1	50.000	50.000					-	

		Online Meeting (Transportasi Peserta dari Staf Dinas Kesehatan Kab Nagan raya)	2	2,5	1	100.000	500.000	700.000				700.000	
		Online Meeting Package Pelatih provinsi & Perwakilan Aceh jaya	3	2,5	1	100.000	750.000	350.000			250.000	100.000	
		Honorarium Pelatih Provinsi	1	1	12	250.000	3.000.000	5.250.000			2.750.000	2.500.000	Fee Pelatih 1Prov & 2Kab
		Translok Lokal Pelatih Provinsi & Kabupaten									450.000	(450.000)	
		Konsumsi									404.000	(404.000)	
		sertifikasi IBI PPNI IDI	1	1	1	5.000.000	5.000.000	5.000.000				5.000.000	
		Lumpsum Peserta (2 peserta dari Beutong Ateuh)	2	4,5	1	500.000	4.500.000	7.000.000				7.000.000	
		Transport Peserta Non Lokal 2 peserta beutong ateuh	2	1	1	50.000	100.000	1.750.000				1.750.000	
		Nagan Raya (Sesi offline, 5 sesi untuk membahas 5 langkah/materi)											
		Admin Cost	1	1	1	1.000.000	1.000.000				1.000.000	(1.000.000)	
		Translok Peserta dari beutong (2) Cot Kuta (2) Jeuram (2) Kuala tadu (2) lueng kebeu jagad (2) padang panyang (2) padang rubek (2) Simpang jaya (2) ujung Fatiah (2) dan Uten Pulo (2)	20	1	1	125.000	2.500.000				3.375.000	(3.375.000)	
		Transportasi Lokal Kepala Dinas Kesehatan Kabupaten Nagan Raya	1	1	1	125.000	125.000					-	
		Transportasi Peserta dari Staf Dinas Kesehatan Kab Nagan raya	2	1	1	125.000	250.000					-	
		Translok Panitia	2	1	1	125.000	250.000				125.000	(125.000)	
		Translok Probandus									300.000	(300.000)	
		Transportasi Non Lokal	6	1	1	50.000	300.000					-	
		Lumpsum Peserta Datang alue bilie (2), alue rambot (2) dan suka mulya (2)	6	1	1	500.000	3.000.000					-	
		Lumpsum Peserta Kegiatan - Konsumsi (50%)	6	1	1	175.000	1.050.000					-	
		Lumpsum Facilitator dari Prov 3 + IP 1 (datang)	3	1	1	700.000	2.100.000				2.800.000	(2.800.000)	
		Lumpsum Peserta pd saat Kegiatan-Konsumsi	3	1	1	625.000	1.875.000				2.600.000	(2.600.000)	
		Lumpsum Pulang (50%)	3	1	1	350.000	1.050.000				1.400.000	(1.400.000)	
		Honorarium Pelatih Provinsi	2	1	5	250.000	2.500.000				3.750.000	(3.750.000)	
		Tiket Transportasi BNA-Nagan	3	1	2	250.000	1.500.000				1.050.000	(1.050.000)	
		Konsumsi (peserta 28, Panitia 2, Pelatih Prov 2, IP 1, Peserta Dinkes Nagan raya 3)	36	1	1	75.000	2.700.000				2.300.000	(2.300.000)	
		Aceh Selatan									0		
		Stationary/Photocopy/Transfer Cost	1	1	1	500.000	500.000					500.000	
		pencetakan material bagan dan buku register MTBS per puskesmas	24	1	1	250.000	6.000.000					6.000.000	
		Online Meeting Package	48	7	1	50.000	16.800.000					16.800.000	
		Online Meeting Package (perwakilan Puskesmas Singkil)	1	7	1	50.000	350.000					350.000	
		Online Meeting Package (PHO, IDAI, IBI, PPNI)	3	7	1	50.000	1.050.000					1.050.000	
		Trainer/facilitator fee	3	7	1	250.000	5.250.000					5.250.000	
		sertifikasi IBI PPNI IDI	1	1	1	5.000.000	5.000.000					5.000.000	

CS03	1.6.4.1	3.1	Strengthen integrated planning, budgeting and monitoring of Puskesmas focusing on maternal and child malnutrition						-				
3.a	1.4.8.1/1.6.4.1	3.1.1	Training of Puskesmas staff on integrated microplanning focusing on maternal and child malnutrition --> review 2020 planning and development of 2021					9.350.000		9.350.000		9.350.000	
			Sabang								-		
			Administrasi cost	1	1	1	1.000.000	1.000.000				1.000.000	
			Online Meeting Package	25	1	1	50.000	1.250.000				1.250.000	
			Online Meeting Package (PHO & IP)	3	1	1	50.000	150.000				150.000	
			Refreshment/meals (offline)	25	1	1	50.000	1.250.000				1.250.000	biaya ini dikeluarkan apabila peserta puskesmas melakukan meeting bersama2 dipuskesmas
			Fee Resource Person Provinsi	2	1	1	600.000	1.200.000				1.200.000	
			Singkil								-		
			Online Meeting Package	35	1	1	50.000	1.750.000				1.750.000	
			Online Meeting Package (PHO & IP)	3	1	1	50.000	150.000				150.000	
			Refreshment/meals	8	1	1	50.000	400.000				400.000	biaya ini dikeluarkan apabila peserta puskesmas melakukan meeting bersama2 dipuskesmas
			Fee Resource Person (dinkes Provinsi 2)	2	1	1	600.000	1.200.000				1.200.000	
			Administrasi Cost	1	1	1	1.000.000	1.000.000				1.000.000	
	1.4.8.1	2.10.3	Sub Activity Facilitative Supervision to Puskesmas (Facilitated by PHO, DHO, IDA/IBI/PPNI)					20.300.000		20.300.000	4.733.900	15.566.100	
			Sabang										
			Fee supervisor/fasilitator Kabupaten (Dinkes)	2	1	6	200.000	2.400.000			2.400.000	-	
			local Transport Fasilitator Kab (Dinkes)	2	1	6	100.000	1.200.000			1.200.000	-	
			Admin Cost	2	1	1	600.000	1.200.000			533.900	666.100	
			Refreshment/meals (offline)	2	1	6	50.000	600.000			600.000	-	
			Sisa Dana Revisi					200.000				200.000	
			Singkil									-	
			Fee supervisor/fasilitator Kabupaten (Dinkes)	1	1	12	250.000	3.000.000				3.000.000	
			Online Meeting Package (penjab MTBS Puskesmas & Bides Desa)	2	1	112	50.000	11.200.000				11.200.000	
			Stationary/Photocopy/Transfer Cost	1	1	1	500.000	500.000				500.000	
	1.6.4.1	3.1.2	Provision of support to develop integrated microplanning on related programs to address maternal and child malnutrition issues.					4.900.000		4.900.000		4.900.000	
			Sabang								-		
			Administrasi cost	1	1	1	500.000	500.000				500.000	
			Online Meeting Package	10	1	1	50.000	500.000				500.000	
			Online Meeting Package (PHO & IP)	2	1	1	50.000	100.000				100.000	
			Refreshment/meals (offline)	10	1	1	50.000	500.000				500.000	biaya ini dikeluarkan apabila peserta puskesmas melakukan meeting bersama2 dipuskesmas

		Fee Resource Person Provinsi	1	1	1	600.000	600.000					600.000	
		Singkil										-	
		Online Meeting Package	15	1	1	50.000	750.000					750.000	
		Online Meeting Package (PHO & IP)	2	1	1	50.000	100.000					100.000	
		Refreshment/meals	15	1	1	50.000	750.000					750.000	biaya ini dikeluarkan apabila peserta puskesmas melakukan meeting bersama2 dipuskesmas
		Fee Resource Person (dinkes Provinsi)	1	1	1	600.000	600.000					600.000	
		Administrasi Cost	1	1	1	500.000	500.000					500.000	
Revisi Dana RAB										160.000		160.000	
TOTAL										117.210.000	37.112.900	80.097.100	

Dilaporkan Oleh



T. Harris
Finance Officer

Diperiksa Oleh



Herindra Lesmana
Project Coordinator

Mengetahui

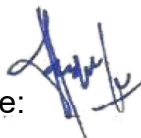


Riswati
Direktur Eksekutif

Certified by

Name: Tira Aswitama

Signature & Date:



14/7/2020

Persetujuan Dana dan pertanggungjawaban
Funding Authorization and certificate of expenditures

UN Agency : UNICEF

Tanggal (date) : 10/07/2020

Negara (Country) : Indonesia
Kode dan Nama Program (Programme Code & Title) : 1. Child Survival and Development

Type Permintaan Dana (Type of Request):
☒ DCT - Pengiriman Dana Langsung
(Direct Cash Transfer)
☐ Penggantian Dana (Reimbursement)
☐ Pembayaran Langsung (Direct Payment)

Kode dan Nama Proyek (Project Code & Title) : Output# 1.6 Planning & 8.1 Planning, monitoring & Evaluation

Pejabat yang bertanggung jawab (Responsible Officer(s)) : Riswati

Instansi pengelola Program (Implementing Partner) : Perkumpulan Flower Aceh

Mata Uang (Currency) : Rupiah (IDR) :

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)	LAPORAN PENGELUARAN (Reporting)				PERMINTAAN / PERSETUJUAN DANA (REQUESTS/AUTHORIZATIONS)		
		Jumlah dana yang disetujui (Authorized amount)	Jumlah Pengeluaran yang dilaporkan (Actual Project Expenditure)	Jumlah pengeluaran yang disetujui oleh UNICEF (Expenditures accepted by Agency)	Selisih Dana (Balance)	Permintaan Dana Baru dan kurun waktu juli-Sept 2020	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
1.6.17.1 mHealth - Knowledge Management Database for an Integrated Health Information System		22.850.000	11.154.850	11,154,850	11,695,150	-	(11,695,150)	-
1.6.17.1 mHealth - Knowledge Management Database for an Integrated Health Information System						44.750.000	44,750,000	44,750,000
Total		22.850.000	11.154.850	11,154,850	11,695,150	44.750.000	33,054,850	44,750,000

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):

- ☒ Permintaan dana di atas telah sesuai dengan Rencana Kerja Multi Tahun (MYWP) dan Lampiran Perincian Biaya (the funding request shown above represents estimated expenditures as per MYWP and itemized cost estimates attached)
- ☒ Pengeluaran di atas telah dipergunakan untuk kegiatan sesuai dengan Rencana Kerja Multi Tahun (MYWP) dan Lampiran Perincian Biaya (the actual expenditures for the period stated herein has been disbursed in accordance with MYWP 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 a period of five years from the date of provision of funds).

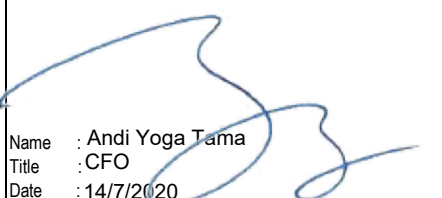
Tanda Tangan dan Stempel (signature and stamp) : _____

Nama (Name) : Riswati

Jabatan (Title) : Direktur

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
Approved by:

Name : Andi Yoga Tama
Title : CFO
Date : 14/7/2020

Tira. A

FOR UNICEF USE ONLY

FOR UNICEF USE ONLY
Account Charges
Cash Transfer Reference :
FC ref No:
PA Ref.No :
FC DCT GL :
Training (7700120)
Others (7700110)
Total

Liquidation Information

DCT Reference:

FC ref No:

Liquidation ref. No

DCT Amount

Less:

Liquidation amount

Balance

FOR UNICEF USE ONLY

New Funding Release

Activity 1

Activity 2

Total

Financial statements for the period of 12 Maret 2020 sd 30 Juni 2020
Flower Aceh - UNICEF

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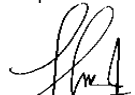
		Online Meeting Package peserta (penjab posyandu/mhealth puskesmas dan bikor)	12	1	1	50.000	600.000					600.000	
		Online Meeting Package staf IP Provinsi, PJ mhealth provinsi, dan PJ mhealth kabupaten	3	1	6	50.000	900.000					900.000	
		Fee facilitator provinsi (6 PKM)	1	1	6	250.000	1.500.000					1.500.000	
		Fee facilitator Kabupaten	1	1	6	200.000	1.200.000					1.200.000	
		2 Singkil											
		Lumpsum Provincial Representation (IP+PHO) untuk 8 PKM (1-2PKM per hari + 2 hari pp + 1 hari feedback meeting)	1	6,5	1	700.000	4.550.000				7.500.000	- 2.950.000	2 orang yang turun ke Singkil dari Prov
		Tiket L300 Peserta Prov ke Singkil	2	2	1	270.000	1.080.000				1.080.000	-	
		Refreshment Facilitator Kab	1	5	1	75.000	375.000				400.000	- 25.000	
		Rental car Kunjungan to puskesmas and posyandu untuk 8 PKM	1	5	1	600.000	3.000.000				374.850	2.625.150	
		Fee facilitator provinsi (8 PKM)	1	5	1	250.000	1.250.000				1.000.000	250.000	
		Fee facilitator Kabupaten	1	5	1	200.000	1.000.000				800.000	200.000	
		Sisa Dana Revisi								695.000			
										22.850.000	11.154.850	11.695.150	

Dilaporkan Oleh



T. Harris
Finance Officer

Diperiksa Oleh



Herindra Lesmana
Project Coordinator

Mengetahui



Riswati
Direktur Eksekutif

Certified by

Name: Tira Aswitama

Signature & Date:



14/7/2020

Formulir FACE (FACE Form)

No: Flower Aceh /IKEA/2020/07/068

Persetujuan Dana dan pertanggungjawaban
Funding Authorization and certificate of expenditures

UN Agency : UNICEF

Tanggal (date) : 10/07/2020

Negara (Country) : Indonesia
Kode dan Nama Program (Programme Code & Title) : 3. Child Protection

Type Permintaan Dana (Type of Request):

- ☒ DCT - Pengiriman Dana Langsung
(Direct Cash Transfer)
☐ Penggantian Dana (Reimbursement)
☐ Pembayaran Langsung (Direct Payment)

Kode dan Nama Proyek (Project Code & Title) : 3.3 Harmful Attitude and Behaviour

Pejabat yang bertanggung jawab (Responsible Officer(s)) : Riswati

Instansi pengelola Program (Implementing Partner) : Perkumpulan Flower Aceh

Mata Uang (Currency) : Rupiah (IDR) :

		LAPORAN PENGELUARAN (Reporting)				PERMINTAAN / PERSETUJUAN DANA (REQUESTS/AUTHORIZATIONS)		
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)	Jumlah Pengeluaran yang dilaporkan (Actual Project Expenditure)	Jumlah pengeluaran yang disetujui oleh UNICEF (Expenditures accepted by Agency)	Selisih Dana (Balance)	Permintaan Dana Baru dan kurun waktu juli- Sept 2020	Dana yang disetujui oleh UNICEF (Authorized Amount)	Total Dana yang masih harus dipertanggung jawabkan (Outstanding Authorized Amount)
		A	B	D	D = A - B - C	E	F	G = D + F
3.3.2.4. Support the piloting of parenting interventions in selected districts in Aceh		116.100.000	76.271.500	76,271,500	39,828,500	-	(39,828,500)	-
3.3.2.4. Support the piloting of parenting interventions in selected districts in Aceh						323.945.000	323,945,000	323,945,000
Total		116.100.000	76.271.500	76,271,500	39,828,500	323.945.000	284,116,500	323,945,000

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):

- ☒ Permintaan dana di atas telah sesuai dengan Rencana Kerja Multi Tahun (MYWP) dan Lampiran Perincian Biaya (the funding request shown above represents estimated expenditures as per MYWP and itemized cost estimates attached)
- ☒ Pengeluaran di atas telah dipergunakan untuk kegiatan sesuai dengan Rencana Kerja Multi Tahun (MYWP) dan Lampiran Perincian Biaya (the actual expenditures for the period stated herein has been disbursed in accordance with 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 provision of funds).

Tanda Tangan dan Stempel (signature and stamp) :

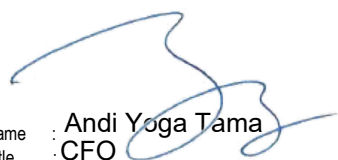


Nama (Name) : Riswati

Jabatan (Title) : Direktur Eksekutif Daerah

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	
Approved by:	
	
Name :	Andi Yoga Tama
Title :	CFO
Date :	14/7/2020

Dhiana A.



FOR UNICEF USE ONLY

Account Charges	Liquidation Information
Cash Transfer Reference :	DCT Reference:
FC ref No:	FC ref No:
PA Ref.No :	Liquidation ref. No
FC DCT GL :	DCT Amount
Training (7700120)	Less:
Others (7700110)	Liquidation amount
Total	Balance

FOR UNICEF USE ONLY

New Funding Release

Activity 1
Activity 2

Total

Financial statements for the period of 12 Maret 2020 sd 30 Juni 2020

Flower Aceh - UNICEF

#indicators	Sub Activity MYWP	No	Mata Anggaran / Jenis Biaya	Jumlah				Sub Permata Anggaran	Kontribusi		TOTAL	Liquidation #1	Balance	Keterangan
				Orang /Unit	Hari	Frek/ Sesi	Unit Biaya (Rp)		UNICEF	FLOWER				
CS01	5.3.1.3	1,1	Strengthened enabling environment at provincial level to support maternal and child malnutrition and parenting initiative.											
1.a	3.3.2.4	1.10.2	Planning and coordination meeting at Province level for Integrated Task Force Team intervention (Parenting, WASH, Health, Nutrition)						6.050.000	0	6.050.000	5.223.500	826.500	Perubahan RAB ini telah didiskusikan antara flower aceh dan Unicef dan telah mendapatkan persetujuan
			Transport Lokal peserta & Narasumber	8	1	1	150.000	1.200.000	1.200.000			750.000	450.000	
			Transport Lokal Narasumber	2	1	1	150.000	300.000				300.000	(300.000)	
			Fees										-	
			Narasumber	2	1	1	600.000	1.200.000	1.200.000			1.200.000	-	
			Moderator	1	1	1	500.000	500.000	500.000			500.000	-	
			Honorarium Fasilitator	3	1	1	300.000	900.000	900.000			300.000	600.000	
			fee Pembuatan Modul	2	1	1	450.000	900.000				900.000	(900.000)	
			Konsumsi										-	
			Peserta Partisipan *	16	1	1	60.000	960.000	960.000			935.000	25.000	
			Peserta Partisipan 2 Narsum+2 Unicef+IP	5	1	1	75.000	375.000				338.500	(338.500)	
			Administration										-	
			Photocopy, Meeting Room, Transfer Cost, etc	1	1	1	1.290.000	1.290.000	1.290.000				1.290.000	
			Note taker	1	1	1	300.000			300.000				
1.a	3.3.2.4	1.10.3	Coordination Meeting on the preaching guideline finalization at the provincial level (after the workshop)						9.825.000		9.825.000	862.000	8.963.000	
			Pertemuan Tim inti Pembahasan Buku Tokoh Adat dan Agama										-	
			Transport					-						
			Transport Lokal Peserta (editor & ilustrator)	2	1	1	150.000	300.000				150.000	150.000	
			Refreshment											
			Refreshment/meal Peserta	9	1	1	75.000	675.000				712.000	(37.000)	
			Administration											
			Secretariate Service (Photocopy etc)	1	1	1	1.000.000	1.000.000					1.000.000	
			Pertemuan Lanjutan Tim Pembahasan Buku Tokoh Adat dan Agama											
			Transport											
			Transport for Participants	9	1	1	150.000	1.350.000					1.350.000	
			Transport Moderator	1	1	1	150.000	150.000					150.000	
			Online Meeting Package (partisipan)	12	1	1	50.000	600.000					600.000	
			Transport Narasumber	2	1	1	150.000	300.000					300.000	
			Fees											
			Honorarium Moderator	1	1	1	400.000	400.000					400.000	
			Honorarium Narasumber	2	1	1	600.000	1.200.000					1.200.000	
			Refreshment											
			Refreshment meal Peserta	10	1	1	75.000	750.000					750.000	

			Administration										-	
			Secretariate Service (Photocopy etc)	1	1	1	1.000.000	1.000.000					1.000.000	
			Sisa Dana Revisi					2.100.000					2.100.000	
CS01	3.3.2.4	1,10	Cross-sectoral coordination meetings at provincial level focus on maternal and child malnutrition and parenting								55.000.000			
1.a	3.3.2.4	1.10.4	Print IEC Material for parenting						55.000.000				36.900.000	18.100.000
			Honor Penulis Buku (package)											
			MPU	7	1	6	450.000	18.900.000				18.900.000	-	
			MAA	4	1	6	450.000	10.800.000				10.800.000	-	
			Dinkes	2	1	2	450.000	1.800.000				1.800.000	-	
			KPPAA	1	1	2	450.000	900.000				900.000	-	
			DP3A	1	1	2	450.000	900.000				900.000	-	
			DLHKA	1	1	2	450.000	900.000				900.000	-	
			BKKBN	1	1	2	450.000	900.000				900.000	-	
			IDAI	1	1	2	450.000	900.000				900.000	-	
			Natural Aceh	1	1	2	450.000	900.000				900.000	-	
			Video production (package)	1	1	1	18.100.000	18.100.000					18.100.000	
CP02	3.3.2.4	2,11	Cross-sectoral coordination meetings at district level focus on maternal and child malnutrition and parenting											
2.a	3.3.2.4	2.11.1	Sub Activity 1. Planning and coordination meeting in Sabang for Parenting intervention (BKKBN, PHO, UNICEF, IPs, Religious leader, other stakeholders)						8.175.000					
			Kegiatan 1 (Penyusunan Draft Perwal Awal)					8.175.000					4.061.000	4.114.000
			Transport											
			Transport for Participants	8	1	1	125.000	1.000.000				1.000.000	-	
			Transport Resource Person	2	1	1	125.000	250.000					250.000	
			Transport Facilitator and Note taker	1	1	1	125.000	125.000					125.000	
			Fees										-	
			Resource Person	2	1	1	500.000	1.000.000				1.000.000	-	
			Facilitator	1	1	1	400.000	400.000				400.000	-	
			Refreshment										-	
			Refreshment	14	1	1	75.000	1.050.000				1.028.000	22.000	
			Administration										-	
			Stationery.Fotokopi dll	1	1	1	400.000	400.000				183.000	217.000	
			Biaya Kerbersihan Tempat	1	1	1	500.000	500.000				400.000	100.000	
			Peserta Online	5	1	1	50.000	250.000				50.000	200.000	
			Kegiatan 2 (Konsultasi dan Finishing Perwal)					3.200.000					-	
			Transport for Participants	3	1	1	125.000	375.000					375.000	
			Transport Resource Person	1	1	1	125.000	125.000					125.000	
			Transport Moderator	1	1	1	125.000	125.000					125.000	
			Fees					-					-	
			Resource Person	1	1	1	500.000	500.000					500.000	
			Moderator	1	1	1	400.000	400.000					400.000	
			Refreshment					-					-	
			Refreshment	10	1	1	75.000	750.000					750.000	
			Administration					-					-	
			Biaya Kebersihan	1	1	1	500.000	500.000					500.000	

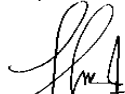
			Stationery.Fotokopi dll	1	1	1	425.000	425.000					425.000	
2.a	3.3.2.4	2.11.2	Sub Activity 2. Planning and coordination meeting in Singkil for Parenting intervention (BKKB, PHO, UNICEF, IPs, Religious leader, other stakeholders)						4.775.000		4.775.000	4.225.000	550.000	Perubahan RAB ini telah didiskusikan antara flower aceh dan Unicef dan telah mendapatkan persetujuan
			Translok Peserta (10)+Moderator (1)	11	1	1	125.000	1.375.000				1.475.000	(100.000)	
			Refreshment Peserta (14)+ IP (3)+ Faskab Unicef (2)	19	1	1	50.000	950.000				950.000	-	
			Honorarium Narasumber (Bappedda)	1	1	1	500.000	500.000				500.000	-	
			Moderator	1	1	1	400.000	400.000				400.000	-	
			Administration Cost	1	1	1	1.000.000	1.000.000				900.000	100.000	
			Sisa Dana Revisi					550.000					550.000	
													-	
	Sub Activity MYWP	No	Mata Anggaran / Jenis Biaya	Jumlah			Unit Biaya (Rp)	Sub Permata Anggaran	Kontribusi					
				Orang /Unit	Hari	Frek/ Sesi			UNICEF	Flower				
	1.1.5.2	6	Standard activity: In-country management & support staff pro-rated to their contribution to the programme (representation, planning, coordination, logistics, admin, finance)							-		25.000.000	5.000.000	
	1.1.5.2	6.1.1	Staff Salaries						30.000.000		30.000.000			
	1.1.5.2		Field support staff (at target district - 100%)	2	1	3	5.000.000	30.000.000	30.000.000	-		25.000.000	5.000.000	
			Sisa Dana Revisi						2.275.000				2.275.000	
			TOTAL						116.100.000			76.271.500	39.828.500	

Dilaporkan Oleh



T. Harris
Finance Officer

Diperiksa Oleh



Hendra Lesmana
Project Coordinator

Mengetahui



Riswati
Direktur Eksekutif

Certified by

Name: Dhiana Anggraini

Signature & Date:



14/7/2020

Persetujuan Dana dan pertanggungjawaban
Funding Authorization and certificate of expenditures

UN Agency : UNICEF

Tanggal (date) : 10/07/2020

Negara (Country) : Indonesia
Kode dan Nama Program (Programme Code & Title) : 1. Social Policy - Child Poverty

Type Permintaan Dana (Type of Request):
☒ DCT - Pengiriman Dana Langsung
(Direct Cash Transfer)
☐ Penggantian Dana (Reimbursement)
☐ Pembayaran Lanjutan (Direct Payment)

Kode dan Nama Proyek (Project Code & Title) : Output# 4.2 Child Grants

Pejabat yang bertanggung jawab (Responsible Officer(s)) : Riswati
Instansi pengelola Program (Implementing Partner) : Perkumpulan Flower Aceh

Mata Uang (Currency) : Rupiah (IDR) :

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)	LAPORAN PENGELUARAN (Reporting)				PERMINTAAN / PERSETUJUAN DANA (REQUESTS/AUTHORIZATIONS)		
		Jumlah dana yang disetujui (Authorized amount)	Jumlah Pengeluaran yang dilaporkan (Actual Project Expenditure)	Jumlah pengeluaran yang disetujui oleh UNICEF (Expenditures accepted by Agency)	Selisih Dana (Balance)	Permintaan Dana Baru dan kurun waktu juli-Sept 2020	Dana yang disetujui oleh UNICEF (Authorized Amount)	Total Dana yang masih harus dipertanggung jawabkan (Outstanding Authorized Amount)
		A	B	D	D = A - B - C	E	F	G = D + F
4.2.4.4 Support to local government to strengthen regulatory and institutional frameworks for sub-national social protection programmes in selected districts in Aceh and Papua (i.e. MIS and communication materials)		232.665.000	104.832.700	104,832,700	127,832,300	-	(127,832,300)	
4.2.4.4 Support to local government to strengthen regulatory and institutional frameworks for sub-national social protection programmes in selected districts in Aceh and Papua (i.e. MIS and communication materials)						241.925.000	241,925,000	241,925,000
Total		232.665.000	104.832.700	104,832,700	127,832,300	241.925.000	114,092,700	241,925,000

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):

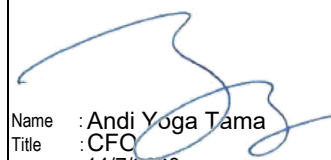
- ☒ Permintaan dana di atas telah sesuai dengan Rencana Kerja Multi Tahun (MYWP) dan Lampiran Perincian Biaya expenditures as per MYWP and itemized cost estimates attached (the funding request shown above represents stimated
- ☒ Pengeluaran di atas telah dipergunakan untuk kegiatan sesuai dengan Rencana Kerja Multi Tahun (MYWP) dan Lampiran Perincian Biaya (the actual expenditures for the period stated herein has been disbursed in accordance with 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 provision of funds).

Tanda Tangan dan Stempel (signature and stamp) :


Nama (Name) : RiswatiJabatan (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
Approved by:

Name : <u>Andi Yoga Tama</u>
Title : <u>CFO</u>
Date : <u>14/7/2020</u>

Angga D.M.



FOR UNICEF USE ONLY

FOR UNICEF USE ONLY
Account Charges
Cash Transfer Reference :
FC ref No:
PA Ref.No :
FC DCT GL :
Training (7700120)
Others (7700110)
Total

Liquidation Information

DCT Reference:

FC ref No:

Liquidation ref. No

DCT Amount

Less:

Liquidation amount

Balance

FOR UNICEF USE ONLY

New Funding Release

Activity 1

Activity 2

Total

Financial statements for the period of 12 Maret 2020 sd 30 Juni 2020
Flower Aceh - UNICEF

#indicator	Sub Activity MYWP	No	Mata Anggaran / Jenis Biaya	Jumlah				Sub Permata Anggaran	Kontribusi		TOTAL	Liquidation #1	Balance	Keterangan
				Orang /Unit	Hari	Frek/ Sesi	Unit Biaya (Rp)		UNICEF	FLOWER				
SP02	4.2.4.4	3	Support the implementation of Locally Funded Social Protection Program in Sabang and other possible districts											
1.a	4.2.4.4	1.7.1	Coordination meeting on child grants in the provincial level						5.800.000	300.000		5.800.000		- kontribusi unicef dimanfaatkan kembali untuk kegiatan pada Q2 sebesar 18.300.000,- sehingga tidak dimunculkan di tabel ini
			Sub-Activity: Workshop to Develop Advocacy Strategy for the UCG Implementation in Aceh											
			Meeting Package	20	2	1	200.000	8.000.000	2.640.000			2.640.000	-	
			Administration (Stationary/Photocopy/etc)	1	2	1	1.000.000	2.000.000	510.000			510.000	-	
			Speaker fee	2	1	1	600.000	1.200.000					-	
			DSA (Participants from Sabang)	3	4	1	900.000	10.800.000	2.030.000			2.030.000	-	
			Ferry Sabang-Banda Aceh-Sabang	3	1	1	200.000	600.000	120.000			120.000	-	
			Terminal (Participants from Sabang)	3	1	1	500.000	1.500.000	500.000			500.000	-	
			Fee for note taker	1	1	1	300.000	300.000		300.000				
2.d	4.2.4.4	2.9.6	Child Grant Local C4D Consultant						30.000.000			30.000.000		
			Consultancy package	1	1	3	10.000.000	30.000.000				30.000.000	-	
#indicator	Sub Activity MYWP	No	Mata Anggaran / Jenis Biaya	Jumlah				Sub Permata Anggaran	Kontribusi		TOTAL	Liquidation #1	Balance	Dana Revisi Q2
				Orang /Unit	Hari	Frek/ Sesi	Unit Biaya (Rp)		UNICEF	FLOWER				
1.e		1.7.4.2	Sub-Activity: Consultant to Develop Road Map for UCG in Sabang						50.425.000	300.000		11.250.000	39.175.000	Metode Combaine
			Consultancy package (Senior Consultant)	1	1	1	30.000.000	30.000.000				7.500.000	22.500.000	
			Consultancy package (Junior Consultant)	1	1	1	15.000.000	15.000.000				3.750.000	11.250.000	
			Online Meeting Package	30	1	1	50.000	1.500.000					1.500.000	
			Administration (Stationary/Photocopy/Transfer Cost?etc)	1	1	1	1.000.000	1.000.000					1.000.000	
			Local Transport for participants	5	1	1	125.000	625.000					625.000	
			Refreshment/meals (participan,IP)	8	1	1	75.000	600.000					600.000	
			Fee Resource Person	2	1	1	600.000	1.200.000					1.200.000	
			Fee for moderator	1	1	1	500.000	500.000					500.000	
			Fee for note taker	1	1	1	300.000			300.000				

SP02	4.2.4.4	2,9	Support the implementation of Locally Funded Social Protection Program in Sabang and other possible districts							34.875.000			
2.d	4.2.4.4	2.9.1	Coordination meeting on locally funded social protection program implementation in Sabang					4.575.000	300.000		14.576.200	- 10.001.200	Perubahan RAB ini telah didiskusikan antara flower aceh dan Unicef dan telah mendapatkan persetujuan, kekurangan Dana diambil dari output 4.2_2.9.9 Rp. 7.065.000 dan Sisa Dana Revisi RAB Rp.8.480.000
			IEC Package Geunaseh Covid (Cetak poster dan Desain)	100	1	1	35.000	3.500.000	1.250.000			1.250.000	
			Stationary/Photocopy/etc	1	1	4	500.000	2.000.000	1.000.000		1.321.200	- 321.200	
			Biaya Kebersihan	1	1	4	400.000	1.600.000			1.600.000	- 1.600.000	
			Fee Resource Person	1	1	4	600.000	2.400.000	600.000		2.400.000	- 1.800.000	
			Fee for moderator	1	1	4	500.000	2.000.000	500.000		2.000.000	- 1.500.000	
			Translok Peserta Workshop Kader Validasi Data Geunaseh (30 Kader; Panlok 3; Narsum 3, Moderator 3	11	1	4	125.000	5.500.000	625.000		4.375.000	- 3.750.000	
			Refreshment Partisipan	13	1	4	60.000	3.120.000	600.000		2.880.000	- 2.280.000	
			Fee for note taker	1	1	1	300.000			300.000			
2.d	4.2.4.4	2.9.6	Child Grant Local C4D Consultant					30.000.000			30.000.000	-	
			Consultancy package	1	1	3	10.000.000	30.000.000			30.000.000	-	
2.d	4.2.4.4	2.9.9	District monitoring and evaluation activities for the implementation of child grant in Sabang							92.790.000	3.206.500	89.583.500	
			Sub-Activity: Development of Input Tool and Analysis of Monitoring Data Results					15.000.000			3.000.000		
			Consultancy Package for Tools Development	1	1	1	15.000.000	15.000.000			3.000.000	12.000.000	
			Sub-Activity: Workshop to Develop Geunaseh Monitoring and Evaluation Tool					4.875.000			206.500		
			Refreshment/meals	7	3	1	75.000	1.575.000			150.000	1.425.000	
			Administration (Stationary/Photocopy/etc)	1	3	1	1.000.000	3.000.000			6.500	2.993.500	
			Online Meeting Package (partisipan From Sabang)	1	2	3	50.000	300.000			50.000	250.000	
			Sub-Activity: Training for Supervisor and Enumerator					6.025.000					
			Online Meeting Package	30	1	1	50.000	1.500.000				1.500.000	
			Fee Resource Person	2	1	1	600.000	1.200.000				1.200.000	
			Fee for moderator	1	1	1	500.000	500.000				500.000	
			Local Transport for participants	5	1	1	125.000	625.000				625.000	
			Refreshment/meals	8	1	1	75.000	600.000				600.000	

			Administration (Stationary/Photocopy/etc)	1	1	1	1.600.000	1.600.000					1.600.000	
			Sub-Activity: Training on Data Entry and Analysis						7.065.000					Dana RAB ini digunakan untuk menutupi kekurangan Kegiatan pada output 2.9.1
			Online Meeting Package	16	1	1	50.000	800.000					800.000	
			Fee for moderator	1	1	1	500.000	500.000					500.000	
			Local Transport for participants	5	1	1	125.000	625.000					625.000	
			Refreshment/meals	8	1	1	75.000	600.000					600.000	
			Administration (Stationary/Photocopy/etc)	1	1	1	1.040.000	1.040.000					1.040.000	
			DSA (Data/Monitoring and Evaluation Consultant) - Day 1	2	1	1	700.000	1.400.000					1.400.000	
			DSA (Data/Monitoring and Evaluation Consultant) - Day 2	2	1	1	350.000	700.000					700.000	
			Ferry Sabang-Banda Aceh-Sabang	2	1	1	500.000	1.000.000					1.000.000	
			Terminal (Data/Monitoring and Evaluation Consultant) - Day 1	2	2	1	100.000	400.000					400.000	
			Sub-Activity: Monitoring for Geunaseh Programme						27.750.000					
			Refreshment/meals (Enumerator)	10	7	1	75.000	5.250.000					5.250.000	
			Local Transport for participants (Enumerator)	10	7	1	125.000	8.750.000					8.750.000	
			Refreshment/meals (Supervisor + UNICEF/IPs)	10	3	1	75.000	2.250.000					2.250.000	
			Local Transport for participants (Supervisor)	8	3	1	125.000	3.000.000					3.000.000	
			Cost per Questionnaire	650	1	1	10.000	6.500.000					6.500.000	
			Administration (Stationary/Photocopy/etc)	1	1	1	2.000.000	2.000.000					2.000.000	
			Sub-Activity: Data Entry						6.400.000					
			Refreshment/meals (Enumerator)	6	7	1	75.000	3.150.000					3.150.000	
			Cost per Entry/Questionnaire	650	1	1	5.000	3.250.000					3.250.000	
			Sub-Activity: Reporting and Data Analytics					-					-	
			Fee for Expert Team for Reporting (Based on SBU Sabang)						25.675.000					
			- Team Leader	1	1	1	1.300.000	1.300.000					1.300.000	
			- Vice Team Leader	1	1	1	1.250.000	1.250.000					1.250.000	
			- Secretary	1	1	1	1.200.000	1.200.000					1.200.000	
			- Member (Golongan IV)	4	1	1	1.125.000	4.500.000					4.500.000	
			- Member Golongan III	5	1	1	1.000.000	5.000.000					5.000.000	
			Local Transport for Human Interest Story Team	9	2	1	125.000	2.250.000					2.250.000	
			Refreshment/meals (Human Interest Story team)	12	2	1	75.000	1.800.000					1.800.000	
			Refreshment/meals (Expert team and UNICEF/IPs)	15	3	1	75.000	3.375.000					3.375.000	
			Administration (Report printing, Stationary/Photocopy/etc)	1	1	1	5.000.000	5.000.000					5.000.000	
Sub Activity MYWP	No	Mata Anggaran / Jenis Biaya	Jumlah				Sub Permata Anggaran	Kontribusi		TOTAL				Ket
			Orang /Unit	Hari	Frek/ Sesi	Unit Biaya (Rp)		UNICEF	Flower					

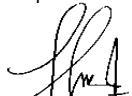
1.1.5.2	6	Standard activity: In-country management & support staff pro-rated to their contribution to the programme (representation, planning, coordination, logistics, admin, finance)								-		10.000.000	-	
1.1.5.2	6.1.2	Allowance												
		THR	2	1	1	5.000.000	10.000.000	10.000.000				10.000.000	-	Project Coordinator & Finance Officer
	Sisa Dana Revisi							9.075.000					9.075.000	Dana RAB ini digunakan untuk menutupi kekurangan Kegiatan pada output 2.9.1
	TOTAL							232.665.000	900.000			104.832.700	127.832.300	

Dilaporkan Oleh



T. Harris
Finance Officer

Diperiksa Oleh



Herdra Lesmana
Project Coordinator

Mengetahui

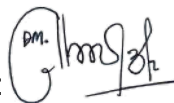


Riswati
Direktur Eksekutif

Certified by

Name: Angga Dwi Martha

Signature & Date:



14/7/2020

Persetujuan Dana dan pertanggungjawaban
Funding Authorization and certificate of expenditures

UN Agency :UNICEF

Tanggal (date) : 10/07/2020

Negara (Country) : Indonesia

Kode dan Nama Program (Programme Code & Title) :
5. Social Policy - Data

Type Permintaan Dana (Type of Request):

- ☒ DCT - Pengiriman Dana Langsung
(Direct Cash Transfer)
☐ Penggantian Dana(Reimbursement)
☐ Pembayaran Langsung (Direct Payment)

Kode dan Nama Proyek (Project Code & Title) : Output# 5.3 Sub-National Planning

Pejabat yang bertanggung jawab (Responsible Officer(s)) : Riswati

Instansi pengelola Program (Implementing Partner) : Perkumpulan Flower Aceh

Mata Uang (Currency) : Rupiah (IDR) :

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)	LAPORAN PENGELUARAN (Reporting)				PERMINTAAN / PERSETUJUAN DANA (REQUESTS/AUTHORIZATIONS)		
		Jumlah dana yang disetujui (Authorized amount)	Jumlah Pengeluaran yang dilaporkan (Actual Project Expenditure)	Jumlah pengeluaran yang disetujui oleh UNICEF (Expenditures accepted by Agency)	Selisih Dana (Balance)	Permintaan Dana Baru dan kurun waktu juli-Sept 2020	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
5.3.1.3 Technical support to sub-national child-sensitive planning, budgeting and monitoring processes (including piloting, development of government regulations, program guidelines and modules, Village Information System, and mainstreaming of SDGs into Village Law implementation)		61.000.000	50.000.000	50,000,000	11,000,000	-	(11,000,000)	-
5.3.1.3 Technical support to sub-national child-sensitive planning, budgeting and monitoring processes (including piloting, development of government regulations, program guidelines and modules, Village Information System, and mainstreaming of SDGs into Village Law implementation)						125.925.000	125,925,000	125,925,000
Total		61.000.000	50.000.000	50,000,000	11,000,000	125.925.000	114,925,000	125,925,000

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):

☒ Permintaan dana di atas telah sesuai dengan Rencana Kerja Multi Tahun (MYWP) dan Lampiran Perincian Biaya expenditures as per MYWP and itemized cost estimates attached)
(the funding request shown above represents estimated)

☒ Pengeluaran di atas telah dipergunakan untuk kegiatan sesuai dengan Rencana Kerja Multi Tahun (MYWP) dan Lampiran Perincian Biaya (the actual expenditures for the period stated herein has been disbursed in accordance with 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 provision of funds)

Tanda Tangan dan Stempel (signature and stamp) :

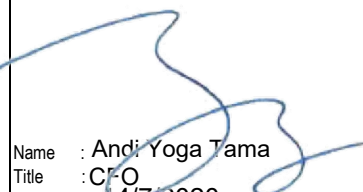


Nama (Name) : Riswati

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
Approved by:

Name : Andi Yoga Tama
Title : CFO
Date : 14/7/2020

Angga D.M.



FOR UNICEF USE ONLY

Account Charges	Liquidation Information
Cash Transfer Reference :	DCT Reference:
FC ref No:	FC ref No:
PA Ref.No :	Liquidation ref. No
FC DCT GL :	DCT Amount
Training (7700120)	Less:
Others (7700110)	Liquidation amount
Total	Balance

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New Funding Release

Activity 1
Activity 2

Total

Financial statements for the period of 12 Maret 2020 sd 30 Juni 2020
Flower Aceh - UNICEF

#indicator	Sub Activity MYWP	No	Mata Anggaran / Jenis Biaya	Jumlah				Sub Permata Anggaran	Kontribusi		TOTAL	Liquidation #1	Balance	Keterangan
				Orang /Unit	Hari	Frek/ Sesi	Unit Biaya (Rp)		UNICEF	FLOWER				
	5.3.1.3	5,1	Support the roles of communities in advocating village planning and budgeting to address maternal and child malnutrition							600.000	11.350.000			
	5.3.1.3	2.1.5	Workshop to develop costed integrated plan on maternal and child malnutrition and parenting integrated to renstra/renja						11.350.000	600.000		5.000.000	6.350.000	
			Sub Activity											
			Sabang											
			Online Meeting Package	25	1	1	50.000	1.250.000					1.250.000	
			Online Meeting Package (bapedda,PHO,IP)	3	1	1	50.000	150.000					150.000	
			Translok Lokal (offline)	5	1	1	125.000	625.000					625.000	
			Refreshment/meals (offline)	8	1	1	75.000	600.000					600.000	
			Stationary/Photocopy/etc	1	1	1	750.000	750.000					750.000	
			Resource Person fee	3	1	1	600.000	1.800.000					1.800.000	
			Moderator fee	1	1	1	500.000	500.000					500.000	
			Notulen fee	1	1	1	300.000			300.000				
			Singkil											
			<i>*FGD Review Rancangan Awal Rencana Strategis SKPK Kabupaten Aceh Singkil Tahun 2017-2022</i>										0	Perubahan RAB ini telah didiskusikan antara flower aceh dan Unicef dan telah mendapatkan persetujuan
			Refreshment Peserta (13)+IP (3)+Faskab Unicef (2)	18	1	1	75.000	1.350.000				1.350.000	-	
			Stationary/Photocopy/etc	1	1	1	750.000	750.000				750.000	-	
			Resource Person fee (bapedda)	4	1	1	600.000	2.400.000				2.400.000	-	
			Moderator fee (bapedda)	1	1	1	500.000	500.000				500.000	-	
			Sisa Dana Revisi					675.000					675.000	
			Notulen fee	1	1	1	300.000			300.000			-	
	Sub Activity MYWP	No	Mata Anggaran / Jenis Biaya	Jumlah				Sub Permata Anggaran	Kontribusi		TOTAL			
				Orang /Unit	Hari	Frek/ Sesi	Unit Biaya (Rp)		UNICEF	Flower				
	1.1.5.2	6	Standard activity: In-country management & support staff pro-rated to their contribution to the programme (representation, planning, coordination, logistics, admin, finance)							45.000.000	45.000.000	45.000.000	-	
	1.1.5.2	6.1.1	Staff Salaries						45.000.000					

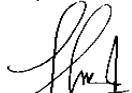
1.1.5.2		Eksekutif Direktur (25%)	1	1	3	20.000.000	60.000.000	15.000.000	45.000.000		15.000.000	0	
1.1.5.2		Finance admin assistant (at target district - 100%)	2	1	3	5.000.000	30.000.000	30.000.000	-		30.000.000	0	
		Sisa Dana Revisi						4.650.000				4.650.000	
		TOTAL						61.000.000	45.600.000		50.000.000	11.000.000	

Dilaporkan Oleh



T. Harris
Finance Officer

Diperiksa Oleh



Hendra Lesmana
Project Coordinator

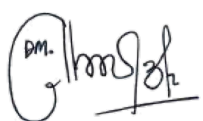
Mengetahui



Riswati
Direktur Eksekutif

Certified by

Name: Angga Dwi Martha

Signature & Date:  14/7/2020

Annex 5

Finding from micro-assessment	Recommendation from micro-assessment
Registration requirements The legality of establishing "Perkumpulan Flower Aceh" has not been supported by the approval of the Ministry of Law and Human Rights. Operations of Flower Aceh was not supported with legal document which was required by the regulation.	Flower Aceh has to complete licenses to fulfil compliance in registration requirement
Implementing partner Risk identification at the beginning of program planning is not carried out and is not documented. Failure to identify risks at the beginning of the program will result in inadequate readiness in facing obstacles in its implementation so that it can hamper the smooth implementation of the program.	Perform Initial risk identification and develop mitigation plan during program planning.
Training policies Flower Aceh does not have training policies for their staff. In fact, training for finance staff is necessary. The absence of training policies will lead incompetent staff and will interfere programme achievement.	Flower Aceh has to set training policy for all staff to increase their knowhow and competency.
Documented Internal Control Framework Flower Aceh has no documented internal control framework, they only have SOP which describe job description and finance, administration and procurement policy. The absence of documented internal control framework will result in the implementation of Flower Aceh activities in weak internal control.	Flower Aceh has to set and document internal control framework and update it periodically. Documented internal control framework is a guideline for all staff for strong project implementation.
Payment procedures Payment of salary was not calculated based on timesheet of staff on project. Payroll is calculated according to work contract. Salary costs not reflect the actual amount of staff time spent on the project.	Flower Aceh has to complete payment procedures in SOP by defining as follows; Payment of salary based on verification of staff time sheet on project.

Status of implementation
We were not provided with any supporting documentation to validate the status of implementation of this recommendation. According to the IP, it changed its organisation name to Rumah Flower Aceh on December 17, 2020. We understand that Flower Aceh already has legality from the Ministry of Law and Human Rights of the Republic of Indonesia with registration number AHU-001-3491.AHA.01.07. 2020.
We were not provided with any supporting documentation to validate the status of implementation of this recommendation.
We were not provided with any supporting documentation to validate the status of implementation of this recommendation. According to the IP, this recommendation has been implemented as it has carried out a series of activities to increase staff capacity.
We were not provided with any supporting documentation to validate the status of implementation of this recommendation.
This recommendation has not been implemented. The partner allocates salary to the project based on the allocation percentage included in each staff member's contract. Whilst the IP has a timesheet system which includes details of the activity performed by staff, it does not clearly indicate the actual time spent by staff on each project.

Accounting procedure and policy Flower Aceh has no complete policies and procedures for accounting such as reconciliation bank, cash count, reconciliation ledger and sub ledger, mark payment. The absence of accounting procedure and policy may result in error in the recording and preparation of financial statements.	Flower Aceh has to prepare accounting procedure and policy as guideline for accounting staff such as bank reconciliation, cash count, reconciliation ledger and sub ledger, and mark payment.
Safeguarding the assets Flower Aceh has field assets such as computer, laptop and furniture. a. Physical inspection of fixed assets of the previous years is not well documented. b. The conditions of the office which is empty and without security from outside working hours creates the risk of losing assets stored in the office. c. Fixed assets are to covered by insurance policies. a. Do not carry out a physical inspection of fixed assets routinely causing the real amount unit of fixed assets and their actual physical condition to be unknown. b. Security that is not strict caused the risk of losing assets is high. c. Fixed assets that are not insured will cause greater losses if there is damage or loss.	a. Flower Aceh has to perform and document periodic physical verification of fixed assets. b. Develop better security arrangement and if needed, liaise with professional security services. c. Assets remain insured to reduce greater losses in case of damage or loss.

We were not provided with any supporting documentation to validate the status of implementation of this recommendation. According to the IP, it already has accounting policies and procedures, and guidelines for accounting staff covering bank reconciliations, cash counts, reconciliation of ledger and sub-ledgers, and making of payments.
We were not provided with any supporting documentation to validate the status of implementation of this recommendation. According to the IP, implementation is in progress as they perform asset inspections every 3 months and have already installed CCTV. However, they have budget limitations so they could not afford to take out asset insurance.

Procurement a. Flower Aceh does not have a computerized procurement system. B. Flower Aceh does not have a special procurement unit. C. Flower Aceh has no formal guidelines and procedures to assist in identifying, monitoring and dealing with potential conflicts of interest with potential suppliers/ procurement agents. d. Flower Aceh has no database of trusted suppliers. e. Flower Aceh has no policies of other procurement design if the procurement value is greater, such as open auctions and closed auctions. These conditions will cause: a. The procurement process is less effective, transparent and efficient. b. The absence of a procurement unit allows errors in procuring procurement procedures and can cause procurement not to meet the needs. c. The absence of a conflict of interest policy opens up opportunities for fraudulent supplier selection and the non-transparency of the procurement process. d. The absence of a supplier database causes Flower Aceh has no a reliable supplier reference, and the procurement process requires more time to select and determine suppliers. e. The absence of other procurement models causes the implementation of procurement to be not optimal, lack of careful selection of reliable suppliers.	a. Make a computerized procurement system so that the procurement process is more effective, transparent and efficient. B. Establish a special procurement unit so that the procurement process is carried out maximally and in accordance with the SOP. C. Develop/ incorporate conflict of interest policy. d. Creating a supplier database based on identification and experience when conducting procurement, so that when there is a similar procurement can use the same supplier. Flower Aceh developed a policy regarding procurement procedures for significant value.	We were not provided with any supporting documentation to validate the status of implementation of this recommendation. The IP states that: 1. Flower Aceh has performed procurement procedures through reference to Flower Aceh's procurement standard operating procedures. 2. The procurement process is in accordance with the SOP of Flower Aceh which is performed by the financial executor and institutional division. The conflict of interest policy is included in the institutional SOP and Flower Aceh code of ethics. 3. A supplier database is available based on the identification and experience when performing procurement processes.
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Spot check date

15-Oct-19

Finding from previous audit / spot check	Recommendation from previous audit / spot check
No copies of check issued on file. For example, check no. CA933212 of IDR 30,000,000 for Kick-off meeting in Singkil.	It is recommended to complete financial transaction with complete documentation including copy of check issued.
Check no. CA933205 of IDR 34,286,000 was issued and cashed in on 21 Jan 2019, however it was deposited to cashier bank account in Singkil on 22 Jan 2019 which mean the fund was kept in Finance unit for one night.	It is recommended to immediately deposit funds withdrawn from the UNICEF-Flower Aceh bank account to reduce the risk of theft or loss.
Weak internal control procedure, as described in the internal control section as follows: - No dedicated bank account at the districts' office. - No proper Standard Operating Procedure (SOP) for finance and accounting. - No proper training for the finance and administration staff on finance and accounting aspect of project implementation. - No periodic visit to districts to monitor the finance and administration performance at the districts.	Recommend improving internal control procedure as follows: - To have a dedicated bank account under the name of the organization (if possible) with two authorized signatories to manage cash at the district or at least open a saving account dedicated only for IKEA project with two authorized signatories. - To provide training for finance and administration staff on how to develop cash transaction record, cash advance book monitoring record, and bank transaction record. - To have proper Standard Operating Procedure (SOP) for finance and accounting for the IKEA project. - Regular visit to districts to monitor the finance and administration performance at the districts.
None of administration and finance related documents of the program implementation were signed by the PUMK, such as cash advance request, bank book, payment document and LPMA (finance report) and budget activity.	As part of internal control process, financial transactions need to be prepared and reviewed/approved by different officers. The PUMK is the person who has the authority to manage UNICEF fund and therefore, the PUMK should be aware of the whole budget planning, execution, and reporting and continuously control and monitor the whole process. Any finance transaction related to funding from UNICEF should be certified or verified by the PUMK.

Status of implementation
Based on our verification of expenses, this recommendation has been implemented.
Implemented. No similar issues were identified during this Spot Check.
Not yet implemented
We were not provided with any relevant documentation to support the statements below comments from the IP: 1. Each region has a dedicated bank account for the program. 2. Training for finance and administration staff on how to compile cash transaction records, cash advance book monitoring records, and bank transaction records through a process of regular coaching and assistance. Relevant staff also received reinforcement when starting work through the orientation activities for institutions and programs. 3. Flower Aceh has a proper Standard Operating Procedure (SOP) regarding finance and accounting for IKEA projects. 4. Visits to the districts to monitor the financial and administrative performance are conducted regularly. In addition, virtual monitoring takes place through other communication channels.
Based on our verification of expenses, this recommendation has been implemented.