

ASEAN CENTRE FOR BIODIVERSITY

Small Grant Programme I under Financing Agreement No. 2011 66545

Independent Assurance Report
For the Year Ended December 31, 2020

**ASEAN CENTRE FOR BIODIVERSITY
SMALL GRANT PROGRAMME I UNDER FINANCING AGREEMENT NO. 2011 66545**

**INDEPENDENT ASSURANCE REPORT
FOR THE YEAR ENDED DECEMBER 31, 2020**

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ARIEF JAUHARI

Report No. LAI-33/KAP-AJ/XI/21

INDEPENDENT ASSURANCE REPORT

**The Representative Management
ASEAN Centre for Biodiversity (ACB)**

Scope

We have been assigned by ASEAN Centre for Biodiversity ("ACB") based on Assurance Agreement No. 014/SP-NAUD/0721 to carry out a reasonable assurance engagement and to express an opinion on compliance of the Statement of Receipts, Expenditures and Disposition Fund of Small Grants Programme by the ASEAN Centre for Biodiversity I ("the Project") KfW reference No. 2011 66545 for the year ended December 31, 2020 according to ACB's Terms of Reference (ACB's ToR) set out in the following documents:

1. Programme Management Manual.
2. Agreement between Yayasan Penabulu Indonesia as Service Provider and Grantees.
3. Agreement between National Working Team (NWT) and ACB.

Subject Matters

The subject of the assurance engagement is the Statement of Receipts, Expenditures and Disposition of Fund of Small Grants Programme by the ASEAN Centre for Biodiversity I KfW reference No. 2011 66545 for the year ended December 31, 2020.

Criteria

The criteria we use in this assurance engagement are in accordance with ACB's ToR. These criteria are also used by Service Provider in preparing the Statement of Receipts, Expenditures and Disposition of Fund as follows:

1. The payments out of the Disposition Fund by the Service Provider are made in accordance with the Project Purpose of the Relevant Agreements. Where ineligible expenditures are identified, these should be noted separately in the Report.
2. The Disposition Fund is maintained in accordance with the provisions of the Annex "Disbursement Procedure" in the Programme Management Manual. This also comprises cash flows to and from accounts opened in connection with this Disposition Fund as well as interest earned from balances.
3. Expenditures are supported by relevant and reliable evidences (such as contracts, invoices, guarantees, etc.). There are no indications that these expenditures had already been financed by other sources. In addition, project receivables paid in previous Reporting Periods are cleared and used for project purposes, supported by relevant and reliable evidence.
4. The Statement of Expenditures (SOE) referred to this report can be relied upon to support the related disbursement requests. Clear linkage exists between the SOE and disbursement requests presented to ACB and the accounting records of the Service Provider.
5. The procurement process of goods and services is in accordance with the Relevant Agreements, such as Programme Management Manual and Grant Agreement.





ARIEF JAUHARI

Report No. LAI-33/KAP-AJ/XI/21 (Continued)

INDEPENDENT ASSURANCE REPORT (CONTINUED)

Report Limitations

We carried out procedures and obtain relevant evidence and it is limited to the information contained in the Subject Matters submitted to us by the Service Provider. In the implementation of an assurance engagement, there are inherent limitations, for example, sampling tests carried out allow failure to detect non-compliance and fraud that occurs. Our examination is also limited to documents and/or information submitted and/or provided by Service Provider, so we do not carry out inspections on matters that are not disclosed in the report.

Management's Responsibilities

Service Provider is responsible for the preparation of the financial statements, which is also responsible for maintaining an effective internal control structure, for properly recording transactions in the accounting records, for safeguarding assets and for the overall fair presentation of the financial statements.

Our Responsibility

Our responsibility, the Public Accountant, is to express a reasonable assurance conclusion on the financial report based on our assurance engagement conducted in accordance with Standard on Auditing (SA 3000) issued by the Indonesian Institute of Public Accountant regarding "Assurance Engagements other than Audits or Reviews of Historical Financial Information" which is fully adopted from the International Standards on Assurance Engagements (ISAE) 3000. This standard requires us to comply with the provisions of the Code of Ethics for the Professional Public Accountant including the independence requirements for all personnel involved in this assurance engagement. This standard also requires us to plan and perform an assurance engagement sufficiently to support our conclusions. All of our professional personnel have the necessary competence and experience to carry out this assurance engagement.

Summary of Assurance Procedures

We planned and carried out our work to obtain all the evidence and information necessary to determine our conclusions. In performing the assurance engagement with reasonable confidence, we performed a series of procedures and evaluate sufficient and appropriate evidences, including obtaining an understanding of reporting requirements. The nature, timing and scope of the procedures we perform were also based on professional considerations including the level of materiality and risk assessment.



ARIEF JAUHARI

Report No. LAI-33/KAP-AJ/XI/21 (Continued)

INDEPENDENT ASSURANCE REPORT (CONTINUED)

Summary of Assurance Procedures (Continued)

A summary of the procedures we performed in this assurance engagement is to ensure:

1. The payments out of the Disposition Fund by the Service Provider are made in accordance with the Project Purpose of the Relevant Agreements.
2. The Disposition Fund is maintained in accordance with the provisions of the Annex "Disbursement Procedure" in the Programme Management Manual.
3. The expenditures are supported by relevant and reliable evidences.
4. The Statement of Expenditures can be relied upon to support the related disbursement requests.
5. The procurement process of goods and services is in accordance with the Relevant Agreements.

Conclusion

In our opinion, the assertion of the Statement of Receipts, Expenditures and Disposition Fund of Small Grants Programme by the ASEAN Centre for Biodiversity I for the year ended December 31, 2020, in all material aspects, complied with the applicable criteria stipulated in ACB's ToR.

We also attached the summary of our conclusion as requested in ACB's ToR in Appendix A.

Restriction on the Use of Report

Our responsibility in performing this assurance engagement is solely to ACB and in accordance with the agreements. Therefore, we are not responsible for the use of this report by other parties and/or for other purposes.

KAP Arief Jauhari

Arief Jauhari, CPA
Public Accountant Registration No. AP. 0649

November 26, 2021

**ASEAN CENTRE FOR BIODIVERSITY
SMALL GRANT PROGRAMME I UNDER FINANCING AGREEMENT NO. 2011 66545**

**STATEMENT OF RECEIPTS, EXPENDITURES AND DISPOSITION FUND
FOR THE YEAR ENDED DECEMBER 31, 2020**

(Expressed in Euro)

	<u>Notes</u>	<u>2020</u>
Receipts	4	
Donor ACB for:		
Small Grant Programme		673,075
Micro Grant Programme		<u>100,000</u>
Subtotal Donor ACB		773,075
National Working Team		<u>-</u>
Total Receipts		<u>773,075</u>
Expenditures		
Use of Funds:		
Small Grant Programme	2a, 5a	188,633
Micro Grant Programme	2b, 5b	<u>4,885</u>
Subtotal Use of Funds		193,518
National Working Team Expense	2c, 5c	<u>28,666</u>
Total Expenditures		<u>222,184</u>
Excess of Receipts Over Expenses		550,891
Disposition Fund at Beginning of Year		<u>39,074</u>
Disposition Fund at End of Year	6a, 6b	<u><u>589,964</u></u>

The accompanying notes to statement of receipts, expenditures and disposition fund form an integral part of these financial statements taken as a whole.

**NOTES TO STATEMENT OF RECEIPTS, EXPENDITURES AND DISPOSITION FUND
FOR THE YEAR ENDED DECEMBER 31, 2020**

(Expressed in Euro)

1. GENERAL INFORMATION

Recipient Information

The ASEAN Centre for Biodiversity (the "Recipient"), a non-stock, non-profit organization, is an ASEAN institution established to facilitate cooperation and coordination among members of the ASEAN, and with relevant national governments, regional, and international organizations, on the conservation and sustainable use of biological diversity and the fair and equitable sharing of the benefits from the use of such biodiversity in the ASEAN region (the "Region"). It was officially launched at the 9th Informal Ministerial Meeting on September 27, 2005 with the Philippines as its host country. A Host Country Agreement between the Government of the Philippines and the Recipient was ratified by the Fourteenth Congress of the Philippines in its Third Regular Session on September 14, 2009. The Recipient initially operated through a grant from the European Union for the first five years of its operations. Beginning 2011, the Philippines, as the host country, granted the operating funds of the Recipient based on the General Appropriations Act.

On February 21, 2020, the Recipient submitted to the BIR a letter seeking confirmation that the assets, property, operations and transactions of the Recipient are exempt from taxes, pursuant to the Host Country Agreement. On July 24, 2020, the BIR responded and confirmed that the Recipient is exempt from direct taxes. Moreover, since the Host Country Agreement effectively subjects the supply of goods and services for the official use of the Recipient to zero percent (0%) VAT, the sale by a VAT-registered taxpayer to the Recipient shall, therefore, be subject to zero percent (0%) VAT.

The Recipient's registered office is located at the ACB Building, Domingo M. Lantican Ave., UP College, Los Banos, Laguna, Philippines.

Service Provider Information

The Small Grant Programme (SGP) Indonesia is managed by the Yayasan Penabulu (the "Service Provider") as the Recipient's implementing partner in coordination with the Ministry of Environment and Forestry cq. Directorate General of Natural Resources and Ecosystem Conservation cq. Directorate of Biodiversity Conservation through the National Steering Committee (NSC) and National Working Team (NWT) mechanisms.

SGP Indonesia through the Yayasan Penabulu provides financial and administrative support in the form of small grants and micro grants for the ASEAN Heritage Park (AHP) conservation project in Indonesia, namely Gunung Leuser National Park (GLNP) and Way Kambas National Park (WKNP).

Project Information

In August 2013, the Recipient, in cooperation with KfW Bankengruppe ("KfW Development Bank" or "KfW"), came into agreement, which formalized biodiversity conservation that promotes the concepts of protected area management for sustainable development under climate changes scenarios, economics of ecosystems and biodiversity, and related fields. Small Grants Programme I (the "Project") endeavors to build the capacity of the Recipient to develop and manage initiated projects of ASEAN Member States (AMS). The Recipient is an intergovernmental regional centre of excellence that facilitates cooperation and coordination among the members of ASEAN. The ASEAN members involved in this project are Myanmar and Indonesia.

The Project primarily aims to contribute to strengthen biodiversity protection and management of natural resources in line with the basic needs of the local population in the ASEAN region by strengthening the Recipient in its role to promote biodiversity protection.

**NOTES TO STATEMENT OF RECEIPTS, EXPENDITURES AND DISPOSITION FUND
FOR THE YEAR ENDED DECEMBER 31, 2020**

(Expressed in Euro)

1. GENERAL INFORMATION (CONTINUED)

Project Information (Continued)

The Project objectives are: (a) to improve biodiversity protection in line with the interest of the local population directly dependent on selected ASEAN Heritage Parks (AHPs) and adjacent areas; (b) to improve the livelihood of local communities directly dependent on selected AHPs or adjacent areas; and (c) to strengthen the role of the Recipient in promoting biodiversity protection among the ASEAN member states.

The summary of sub-agreements between Service Provider and Grantees as at December 31, 2020 are as follows:

a. Small Grant Programme

The grantees of the SGP Indonesia Cycle 1 started the implementation of the programme on 1 March 2020 with a project duration of between 8 - 12 months according to the signed MoU. The delay in the timing of the Grant Agreement with the grantees, which was previously targeted for December 2019, was due to waiting for the No Objection from KfW as a prerequisite for the Grant Agreement process with grantees in accordance with PMM Indonesia.

The Small Grant Programme (SGP) Indonesia Cycle 1 focuses on Biodiversity theme. Based on the selection of proposals, eight (8) small grantees were determined. But then on his way 1 grantee, namely LPPM Lampung University, is resigned. The total budget for the disbursement of the small grants programme was EUR 446,277, but after LPPM UNILA withdrew, the total value of the grant for the first cycle of small grants became EUR 415,576.

**ASEAN CENTRE FOR BIODIVERSITY
SMALL GRANT PROGRAMME I UNDER FINANCING AGREEMENT NO. 2011 66545**

**NOTES TO STATEMENT OF RECEIPTS, EXPENDITURES AND DISPOSITION FUND
FOR THE YEAR ENDED DECEMBER 31, 2020**

(Expressed in Euro)

1. GENERAL INFORMATION (CONTINUED)

a. Small Grant Programme (Continued)

No.	Grantee	Project Title	Project Terms	Budget
1	Pusat Informasi Lingkungan Indonesia (PILI)	Strengthening the Resort Based Management and Partnership With The Buffer Village for The Mitigation of Wildlife Hunting and Forest Fire in Way Kambas National Park	20 March - 20 December 2020	37,279
2	Aliansi Lestari Rimba Terpadu (ALeRT)	Survey and Monitoring of Sumatran Rhino Population using Camera Traps and Individual Identification Technology	01 March 2020 - 01 February 2021 NCE Feb - 30 April 2021	69,147
3	Yayasan Orang Utan Sumatera Lestari (YOSL)	Collaborative Action to Protect and Improve Biodiversity Conservation in Gunung Leuser National Park Area III	01 March 2020 - 01 February 2021 NCE Feb - 31 May 2021	78,437
4	Yayasan Wahana Lingkungan Hidup Indonesia Sumatera Utara (WALHI SUMUT)	Encouraging Strengthen and Protection of the Gunung Leuser National Park Ecosystem with Resolving Tenure Conflicts Through the Conservation Partnership Programme	20 March - 18 December 2020 NCE Dec - 31 May 2021	45,901
5	Yayasan Pesona Tropis Alam Indonesia (PETAI)	Strengthening Conservation of the Gunung Leuser National Park (GLNP) through Biodiversity Management in Area 3, Stabat	01 March - 31 December 2020 NCE Jan - 31 March 2021	69,367
6	Yayasan Ekosistem Lestari (YEL)	Community Awareness Improvement on Taman Nasional Gunung Leuser Biodiversity Conservation	01 March 2020 - 10 February 2021	52,680
7	Veterinary Society for Sumatran Wildlife Conservation (VESSWIC)	Strengthening Welfare and Management of Captiv Sumatran Elephant, to Develop Strategy for Captive Elephant Conservation in Tangkahan	01 March - 31 December 2020	62,765
TOTAL				415,576

b. Micro Grant Programme

The implementation of the Micro Grants SGP Indonesia was carried out optimally after the Service Provider confirmed the grantees of the SGP Indonesia Cycle 1 which began in March 2020. Service Provider had discussed with Konservasi Keanekaragaman Hayati (KKH) regarding the theme in the term of reference for the Call for Micro Grant Proposal in February 2020. The call for micro grant proposal was affected by the Covid-19 pandemic. Acceptance of proposals is not based on a small grant cycle but needs in GLNP and WKNP based on the Terms of Reference for Call for Micro Grants Proposal of the SGP Indonesia.

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**NOTES TO STATEMENT OF RECEIPTS, EXPENDITURES AND DISPOSITION FUND
FOR THE YEAR ENDED DECEMBER 31, 2020**

(Expressed in Euro)

1. GENERAL INFORMATION (CONTINUED)

b. Micro Grant Programme (Continued)

From the results of the review and assistance in revising and adjusting the proposals, there were eight (8) SGP Indonesia Cycle 1 micro grant grantees who implement the micro grant programme in the two national parks.

The following are the grantees of micro grants on the SGP Indonesia in 2020.

No.	Grantee	Project Title	Project Terms	Budget
1	Yayasan Kanopi Indonesia	Preparation of Guidelines for Implementing the SGP Indonesia Small Grants Programme in the "New Normal" Period of the Covid-19 Outbreak in Gunung Leuser National Park and Way Kambas National Park	07 July - 15 November 2020	5,000
2	Yayasan Pendidikan Konservasi dan Lingkungan Hidup (YAPEKA)	Community Awareness to Save the Sumatran Rhino in Way Kambas National Park and its surroundings.	17 September - 30 November 2020	5,000
3	Forum Rembug Desa Penyangga (FRDP)	Development of a Community - Based Human Elephant Conflict Early Warning System Integrated With the Agricultural System in Labuhan Ratu IX Village as a Buffer Village for the Way Kambas National Park Area.	12 November 2020 - 11 March 2021	5,000
4	Yayasan Pesona Tropis Alam Indonesia (PETAI)	Management of Sumatran - Tiger Conflict in the Gunung Leuser National Park.	14 October 2020 - 13 January 2021	5,000
5	Perkumpulan Lembaga Studi dan Advokasi Kebijakan (ELSAKA)	Mapping the Capacity of Village - Owned Enterprises in Managing NTFPs in the Gunung Leuser National Park Buffer Village.	26 October 2020 - 26 January 2021	4,986
6	Yayasan Hutan Untuk Masa Depan (YHUMD)	Building Consensus Between Multi Parties in Collaboration Management of Tangkahan Ecotourism Area in the Gunung Leuser National Park.	18 November 2020 - 17 February 2021	5,000
7	Yayasan Pemberdayaan Ekonomi Lingkungan Rakyat	Increasing Community Capacity in Developing the Potential of Palm Sugar as an Alternative Income for the Gunung Leuser National Park Buffer Zone Village Community in Telagah Village, Sei Binge District, Langkat Regency, North Sumatera Province.	16 December 2020 - 15 April 2021	5,000
8	Yayasan Wahana Lingkungan Hidup Indonesia Sumatera Utara (WALHI SUMUT)	Encouraging Inter-Group Boundary Conflict Settlement in the Gunung Leuser National Park Area Through the Conservation Partnership Programme.	22 December 2020 - 21 March 2021	4,996
TOTAL				39,982

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NOTES TO STATEMENT OF RECEIPTS, EXPENDITURES AND DISPOSITION FUND
FOR THE YEAR ENDED DECEMBER 31, 2020

(Expressed in Euro)

2. SUMMARY OF GRANTEES

a. Small Grant Programme

No.	Grantee	Projects	Budget (EUR)	Fund Release (EUR)	Expenses (EUR)	Ending Balance (EUR)
1	Pusat Informasi Lingkungan Indonesia (PILI)	Way Kambas National Park	37,279	33,552	26,918	6,634
2	Aliansi Lestari Rimba Terpadu (ALeRT)	Way Kambas National Park	69,147	34,574	24,033	10,541
3	Yayasan Orang Utan Sumatera Lestari (YOSL)	Gunung Leuser National Park	78,437	39,218	10,207	29,011
4	Yayasan Wahana Lingkungan Hidup Indonesia Sumatera Utara (WALHI SUMUT)	Gunung Leuser National Park	45,901	41,310	17,885	23,425
5	Yayasan Pesona Tropis Alam Indonesia (PETAI)	Gunung Leuser National Park	69,367	62,430	30,717	31,713
6	Yayasan Ekosistem Lestari (YEL)	Gunung Leuser National Park	52,680	47,412	25,229	22,183
7	Veterinary Society for Sumatran Wildlife Conservation (VESSWIC)	Gunung Leuser National Park	62,765	56,488	53,644	2,844
TOTAL			415,576	314,984	188,633	126,351

b. Micro Grant Programme

No.	Grantee	Projects	Budget (EUR)	Fund Release (EUR)	Expenses (EUR)	Ending Balance (EUR)
1	Yayasan Kanopi Indonesia	Gunung Leuser National Park	5,000	4,500	4,885	(385)
2	Yayasan Pendidikan Konservasi dan Lingkungan Hidup (YAPEKA)	Way Kambas National Park	5,000	4,500	-	4,500
3	Forum Rembug Desa Penyangga (FRDP)	Way Kambas National Park	5,000	4,500	-	4,500
4	Yayasan Pesona Tropis Alam Indonesia (PETAI)	Gunung Leuser National Park	5,000	4,500	-	4,500
5	Perkumpulan Lembaga Studi dan Advokasi Kebijakan (ELSAKA)	Gunung Leuser National Park	4,986	4,487	-	4,487
6	Yayasan Hutan Untuk Masa Depan (YHUMD)	Gunung Leuser National Park	5,000	4,500	-	4,500
7	Yayasan Pemberdayaan Ekonomi Lingkungan Rakyat	Gunung Leuser National Park	5,000	4,500	-	4,500
8	Yayasan Wahana Lingkungan Hidup Indonesia Sumatera Utara (WALHI SUMUT)	Gunung Leuser National Park	4,996	4,496	-	4,496
TOTAL			39,982	35,983	4,885	31,098

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NOTES TO STATEMENT OF RECEIPTS, EXPENDITURES AND DISPOSITION FUND
FOR THE YEAR ENDED DECEMBER 31, 2020

(Expressed in Euro)

2. SUMMARY OF GRANTEES (CONTINUED)

c. National Working Team (NWT)

No.	Grantees	Projects	Budget	Beginning Balance (EUR)	Fund Release (EUR)	Expenses (EUR)	Ending Balance (EUR)
1	National Working Team	Supervising the Small Grant and Micro Grant Programme	293,203	36,976	-	28,666	8,310
TOTAL			293,203	36,976	-	28,666	8,310

3. BASIS OF PREPARATION

Basis of Accounting

The accompanying statement of receipts, expenditures and disposition fund are prepared using the modified cash basis. Under this method, receipts are recognized when received rather than when earned, and disbursements are recognized when paid rather than when the related obligation is incurred. Modifications to the cash basis of accounting results from Management's decision to recognize receivables and payables as parts of the Disposition Fund.

Basis of Measurement

The statement of receipts, expenditures and disposition fund has been prepared on the historical cost basis of accounting.

Functional and Presentation Currency

Financial contribution is received from KfW in Euro (€) and deposited into the Recipient's special account, which is also denominated in Euro. Expenses denominated in Rupiah were translated to Euro based on the monthly average foreign exchange rate as published by the Bank of Indonesia.

All financial informations are rounded off to the nearest Euro.

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NOTES TO STATEMENT OF RECEIPTS, EXPENDITURES AND DISPOSITION FUND
FOR THE YEAR ENDED DECEMBER 31, 2020

(Expressed in Euro)

4. RECEIPTS

Total receipts from ACB based on tranche are as follows:

	<u>2020</u>
First Tranche	
Cycle 1 - Small Grant Programme	223,139
Cycle 1 - Micro Grant Programme	50,000
Bank Transfer Cost First Tranche	(11)
Grant Received January 23, 2020	<u>273,128</u>
Second Tranche	
Cycle 1 - Small Grant Programme	192,437
Cycle 2 - Small Grant Programme	257,563
Cycle 2 - Micro Grant Programme	50,000
Bank Transfer Cost Second Tranche	(11)
Grant Received July 24, 2020	<u>499,989</u>
Bank Charges	(43)
Total Receipts	<u><u>773,075</u></u>

Total receipts from ACB based on Grantees are as follows:

	<u>2020</u>
Small Grant Programme	
Cycle 1	
Yayasan Orang Utan Sumatera Lestari (YOSL)	78,437
Yayasan Pesona Tropis Alam Indonesia (PETAI)	69,367
Aliansi Lestari Rimba Terpadu (ALeRT)	69,147
Veterinary Society for Sumatran Wildlife Conservation (VESSWIC)	62,765
Yayasan Ekosistem Lestari (YEL)	52,680
Yayasan Wahana Lingkungan Hidup Indonesia Sumatera Utara (WALHI SUMUT)	45,901
Pusat Informasi Lingkungan Indonesia (PILI)	37,279
	<u>415,576</u>
Cycle 2	<u>257,499</u>
Subtotal Small Grant Programme	<u><u>673,075</u></u>
Micro Grant Programme	
Cycle 1	
Yayasan Kanopi Indonesia	5,000
Yayasan Pendidikan Konservasi dan Lingkungan Hidup (YAPEKA)	5,000
Forum Rembug Desa Penyangga (FRDP)	5,000
Yayasan Pesona Tropis Alam Indonesia (PETAI)	5,000
Yayasan Hutan Untuk Masa Depan (YHUMD)	5,000
Yayasan Pemberdayaan Ekonomi Lingkungan Rakyat	5,000
Yayasan Wahana Lingkungan Hidup Indonesia Sumatera Utara (WALHI SUMUT)	4,996
Perkumpulan Lembaga Studi dan Advokasi Kebijakan (ELSAKA)	4,986
	<u>39,982</u>
Remaining Cycle 1	<u>10,018</u>
Cycle 2	<u>50,000</u>
Subtotal Micro Grant Programme	<u><u>100,000</u></u>
Total Receipts	<u><u><u>773,075</u></u></u>

**ASEAN CENTRE FOR BIODIVERSITY
SMALL GRANT PROGRAMME I UNDER FINANCING AGREEMENT NO. 2011 66545**

**NOTES TO STATEMENT OF RECEIPTS, EXPENDITURES AND DISPOSITION FUND
FOR THE YEAR ENDED DECEMBER 31, 2020**

(Expressed in Euro)

5. EXPENDITURES

a. Use of Fund for Small Grant Programme

	<u>2020</u>
Cycle 1	
Veterinary Society for Sumatran Wildlife Conservation (VESSWIC)	53,644
Yayasan Pesona Tropis Alam Indonesia (PETAI)	30,717
Pusat Informasi Lingkungan Indonesia (PILI)	26,918
Yayasan Ekosistem Lestari (YEL)	25,229
Aliansi Lestari Rimba Terpadu (ALeRT)	24,033
Yayasan Wahana Lingkungan Hidup Indonesia Sumatera Utara (WALHI SUMUT)	17,885
Yayasan Orang Utan Sumatera Lestari (YOSL)	10,207
Total Use Of Fund	<u>188,633</u>

b. Use of Fund for Micro Grant Programme

Use of Fund for Micro Grant Programme for Cycle I is Yayasan Kanopi Indonesia amounted to EUR 4,885.

c. Expenditure of National Working Team

	<u>2020</u>
National Working Team Meetings	10,295
Documentation of Small Grant Programme (Video)	4,979
Field evaluation of National Working Team	4,311
Intervention and Improvement of Management of Threatened Species/Resolution Conflict Management/Resort Based Management	3,413
Coordination Meeting and Field Visit of NWT team to Way Kambas National Park	2,637
National Steering Committee Meetings	2,613
Coordination Meeting and Field Visit of NWT team to Gunung Leuser National Park	196
Paper and Office Supply	192
Internet and Communication	30
Total Expenditure of National Working Team	<u>28,666</u>

**ASEAN CENTRE FOR BIODIVERSITY
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**NOTES TO STATEMENT OF RECEIPTS, EXPENDITURES AND DISPOSITION FUND
FOR THE YEAR ENDED DECEMBER 31, 2020**

(Expressed in Euro)

6. DISPOSITION FUND

a. Grantees

	<u>2020</u>
Cash in Bank	423,121
Receivables from Small Grant Programme	126,351
Receivables from Micro Grant Programme	31,483
Payables to Micro Grant Programme	<u>(385)</u>
Disposition Fund of Grantees at End of Year	<u><u>580,570</u></u>

The details of receivables from Small Grant Programme are as follows:

	<u>2020</u>
Yayasan Pesona Tropis Alam Indonesia (PETAI)	31,713
Yayasan Orang Utan Sumatera Lestari (YOSL)	29,011
Yayasan Wahana Lingkungan Hidup Indonesia Sumatera Utara (WALHI SUMUT)	23,425
Yayasan Ekosistem Lestari (YEL)	22,183
Aliansi Lestari Rimba Terpadu (ALeRT)	10,541
Pusat Informasi Lingkungan Indonesia (PILI)	6,634
Veterinary Society for Sumatran Wildlife Conservation (VESSWIC)	<u>2,844</u>
Total	<u><u>126,351</u></u>

The details of receivables from Micro Grant Programme are as follows:

	<u>2020</u>
Yayasan Pendidikan Konservasi dan Lingkungan Hidup (YAPEKA)	4,500
Forum Rembug Desa Penyangga (FRDP)	4,500
Yayasan Pesona Tropis Alam Indonesia (PETAI)	4,500
Yayasan Hutan Untuk Masa Depan (YHUMD)	4,500
Yayasan Pemberdayaan Ekonomi Lingkungan Rakyat	4,500
Yayasan Wahana Lingkungan Hidup Indonesia Sumatera Utara (WALHI SUMUT)	4,496
Perkumpulan Lembaga Studi dan Advokasi Kebijakan (ELSAKA)	<u>4,487</u>
Total	<u><u>31,483</u></u>

Payables to Micro Grant Programme is Yayasan Kanopi Indonesia amounted to EUR 385.

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NOTES TO STATEMENT OF RECEIPTS, EXPENDITURES AND DISPOSITION FUND
FOR THE YEAR ENDED DECEMBER 31, 2020

(Expressed in Euro)

6. DISPOSITION FUND (CONTINUED)

b. National Working Team

	<u>2020</u>
Cash in Bank	1,084
Receivables from National Working Team	<u>8,310</u>
Disposition Fund of National Working Team at End of Year	<u><u>9,394</u></u>

7. ANNUAL PROCUREMENT PLAN

No.	Grantee	National Park	Grant Agreement No.	Period	APP	No. Objection Letter Date of APP
1	PILI	NP Way Kambas	2020 IDN WKNP 01	20 Maret 2020 - 20 Dec 2020	20,551	27 March 2020
2	ALeRT	NP Way Kambas	2020 IDN WKNP 03	01 March 2020 - 01 February 2021 NCE Feb - 30 April 2021	55,270	18 June 2020
3	YOSL	NP Gunung Leuser	2020 IDN GLNP 01	01 March 2020 - 01 February 2021 NCE Feb - 31 May 2021	37,820	27 March 2020
4	WALHI SUMUT	NP Gunung Leuser	2020 IDN GLNP 02	20 March - 18 December 2020 NCE Dec - 31 May 2021	30,663	27 March 2020
5	PETAJ	NP Gunung Leuser	2020 IDN GLNP 03	01 March - 31 December 2020 NCE Jan - 31 March 2021	42,874	27 May 2020
6	YEL	NP Gunung Leuser	2020 IDN GLNP 04	1 Mar 2020 - 10 Feb 2021	23,461	27 March 2020
7	VESSWIC	NP Gunung Leuser	2020 IDN GLNP 05	01 Maret 2020 - 31 Desember 2020	40,306	27 March 2020
TOTAL					250,944	

**ASEAN CENTRE FOR BIODIVERSITY
SMALL GRANT PROGRAMME I UNDER FINANCING AGREEMENT NO. 2011 66545**

**NOTES TO STATEMENT OF RECEIPTS, EXPENDITURES AND DISPOSITION FUND
FOR THE YEAR ENDED DECEMBER 31, 2020**

(Expressed in Euro)

8. AUTHORIZATION FOR ISSUANCE OF STATEMENT OF RECEIPTS, EXPENDITURES AND DISPOSITION FUND

The accompanying statement of receipts, expenditures and disposition fund for the year ended December 31, 2020 was approved and authorized for issue by the Recipient's Management on November 26, 2021.



ARIEF JAUHARI

Appendix A

SUMMARY OF AUDITORS' CONCLUSION

Name of Project : Small Grant Programme I (SGP I) KfW Ref. No. BMZ 2011 66 545
Subject Matter : Statement of Receipts, Expenditures and Disposition Fund
Reporting Period : December 31, 2020

Within the scope of our reasonable assurance engagement under the above mentioned Project, performed in accordance with International Standard on Assurance Engagements (ISAE 3000 revised), we express our conclusion on the following criteria:

Applied Criteria	Conclusion (Yes/No)
a. The payments out of the Disposition Fund by the Entity have been made in accordance with the conditions of the Relevant Agreements. Where ineligible expenditures are identified, these should be noted separately in the Report.	Yes
b. The Disposition Fund has been maintained in accordance with the provisions of the Annex "Disbursement Procedure" to the Separate Agreement. This also comprises cash flows to and from accounts opened in connection with this Disposition Fund as mentioned under paragraph 1 in the Terms of Reference, as well as interest earned from balances.	Yes
c. Expenditures are supported by relevant and reliable evidence (such as contracts, invoices, guarantees, etc.). There were no indications that these expenditures had already been financed by other sources. In addition, project receivables (such as advances, tax claims, etc.) paid in former Reporting Periods have been cleared and been used for project purposes, supported by relevant and reliable evidence.	Yes
d. The Statements of Expenditures (SOE) referred to in the Report can be relied upon to support the related disbursement requests. Clear linkage exists between the Statements of Expenditures (SOE), the disbursement requests presented to ACB and the accounting records at the Entity.	Yes
e. The procurement process of goods and services financed was in accordance with the Relevant Agreements.	Yes
f. No other important findings and observations have been disclosed during the engagement.	Yes
g. All observations raised in former reports have been solved by now. Not applicable in case of first report hereunder.	N/A

November 26, 2021

Arief Jauhari, CPA
Partner



ARIEF JAUHARI

Appendix B

SCHEDULE OF RECEIPTS, TRANSFERS AND DISBURSEMENTS

Name of Project : Small Grant Programme I (SGP I)
 Subject Matter : Statement of Receipts, Expenditures and Disposition Fund
 Reporting Period : December 31, 2020

KfW Ref. No. BMZ 2011 66 545

(Expressed in Euro)

KfW Ref. No. BMZ 2011 66 545	Special account no. Bank BNI 5500001102	Special account no. Bank BNI 5500003303	Petty Cash Box	Total/ Summary
Reporting period from January 1 to December 31, 2020	Unified Currency (preferably EUR) ** for accounts in local currency, please add currency and exchange rate used			
a) account balance at the beginning of the reporting period	1,014	38,060	-	39,074
b) inflow of funds from ACB (special account)	773,075	-	-	773,075
c) credit interest or other project related receipts if any -	-	-	-	-
d) incoming transfers between accounts (only from accounts named here)	-	-	-	-
e) outgoing transfers between accounts (only in favour of accounts named here)	-	-	-	-
f) expenditure (including bank charges) and advances	350,968	36,976	-	387,944
g) account balance at the end of the reporting period	423,121	1,084	-	424,205
Cumulated amounts from project start until end of Reporting Period -ACB funds only-	Unified Currency (preferably EUR)			
a) cumulated inflow of funds (special account)	774,089	38,060	-	812,149
b) cumulated expenditure less advances not yet cleared	193,134	28,666	-	221,800

November 26, 2021

Arief Jauhari, CPA
Partner