



**BADAN PENGAWASAN KEUANGAN DAN PEMBANGUNAN
(BPKP)
PERWAKILAN PROVINSI DKI JAKARTA I**

LAPORAN AUDITOR INDEPENDEN
ATAS
LAPORAN KEUANGAN KONSOLIDASI
*GOVERNMENT FINANCIAL MANAGEMENT
AND REVENUE ADMINISTRATION PROJECT*
(LOAN IBRD NO. 4762-IND/ IDA CREDIT NO. 4026
Japan Grant TF NO. 053556-IND and
MDTF Grant TF NO. 090047-IND)
UNTUK TAHUN ANGGARAN YANG BERAKHIR
TANGGAL 31 DESEMBER 2007 dan 2006

SCANNED FILE COPY			
Accession No.		Box No.	
PFFN	Date 7/21/08	Log No.	
Action	CC		
Drawer: ANA 8/2/08 / Country Info / General Donor-Aid Coord. / Internal			
Orders Lending	Trinical	Adm	P085133 / TF 53556 / TF 90047
Folder / Sub-folder: Auditang			

Nomor : LAP-8514/PW09/2/2008
Tanggal : 25 Juni 2008

30 JUN 2008

LAMPIRAN-LAMPIRAN

1. *Project Sources and Uses of Funds of Cr./Ln.4026/4762-IND*
2. *Cumulative uses of Funds by Project Activities of Cr./Ln.4026/4762-IND*
3. *Project Cash Forecast of Cr./Ln.4026/4762-IND*
4. *Disbursement & Expenditures Status of Cr./Ln.4026/4762-IND*
5. *Summary Statement Expenditures for Contract Subject to Prior Review of Cr./Ln.4026/4762-IND*
6. *Summary Statement of Expenditures for Contract Not Subject to Prior Review*
7. *Summary Statement of Contract and Physical Progress*
8. *Summary Statement List Of Payments Made Against Contracts Subject To WB's Prior-Review Of Japan Grant TF No. 053556-IND*
9. *Summary Statement Of Expenditures (Sum-SOE) For Those Not Subject To Prior Review Of Japan Grant TF No. 053556-IND*
10. *Statement Expenditures (Sum-SOE) For Contracts/Expenditures Not Subject To WB's Prior-review Of Japan Grant TF no. 053556-IND*
11. *Summary Statement Of Expenditures (Sum-SOE) For Those Not Subject To Prior Review Of MDTF Grant TF No. 090047-IND*
12. *Summary Statement List Of Payments Made Against Contracts Subject To WB's Prior-Review Of MDTF Grant TF No. 090047-IND*
13. *Rekapitulasi Sampling Bukti Pengeluaran Per PIU*



Number : LAP- 8514/PW09/02/2008

June 25, 2008

1. Independent Auditor's Opinion

To:

- 1. Director General of Treasury, Ministry of Finance
As Executing Agency on Government Financial
Management and Revenue Administration Project**
- 2. Director General of Debt Management, Ministry of Finance
at
Jakarta**

We have audited the accompanying Financial Statements of the *Government Financial Management and Revenue Administration Project* (IDA Credit No 4026-IND, Loan IBRD No. 4762-IND, Japan Grant TF No. 053556-IND, MDTF Grant TF No. 090047-IND, page 3 up to 25) for the fiscal year ended of December 31, 2007 and for the year then ended. These Financial Statements are the responsibility of Director General of Treasury, Ministry of Finance. Our responsibility is to express an opinion on the accompanying statements based on our audits.

We conducted our audits in accordance with the auditing standards prescribed by the Indonesian Institute of Certified Public Accountants that referred to the international auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provides a reasonable basis for our opinion.

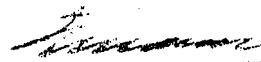
These financial statements were prepared on the basis of cash receipts and disbursements as described in note 1.2.3). (2) which is a comprehensive basis of accounting.

In our opinion, (A) the Financial Statements referred to above, and the appended notes, that were also the subject of the audit, present fairly in all material respects, the financial position of the *Government Financial Management and Revenue Administration Project* until December 31, 2007 and for the year then ended in conformity with Indonesian Accounting Standards; (B) the Executing Agency has utilized all proceeds of the loan/grant withdrawn from the International Bank for Reconstruction and Development only for the purpose of the Project in accordance with the loan/grant agreement; and no proceeds of the loan/grant have been utilized for other purposes; and (C) the Executing Agency was in compliance with all financial covenants of the loan/grant agreement up to the end of the year.

In addition:

- a) With respect to Statement of Expenditures, adequate supporting documentation has been maintained to support claims to the International Bank for Reconstruction and Development for liquidation/replenishment of the special account statements of expenditures incurred, and all expenditures incurred are eligible for financing under Loan Agreement IBRD No. 4762-IND / IDA Credit No. 4026-IND, Japan Grant TF No. 053556-IND and MDTF Grant TF No. 090047-IND.
- b) The Special Account Activity Statement of IDA Credit No. 4026, IBRD Loan No.4762-IND (page 23) and Designated Account Reconciliation Statement of Japan Grant TF No. 053556-IND and MDTF Grant TF No. 090047-IND (page 24 and 25) gave a fair view of the receipts collected and payments made during the fiscal year ended December 31, 2007, and these receipts and payments support special account liquidation/replenishments during the year.

Financial and Development Supervisory Board
Jakarta Representative Office I



Drs. Irsan Gunawan, MSi
State Reg No. D-1719