



Kantor Akuntan Publik  
Drs. Bambang Mudjiono & Widiarto  
Registered Public Accountants

LAPORAN AUDITOR INDEPENDEN /  
*INDEPENDENT AUDITOR'S REPORT*  
DAN / AND  
LAPORAN KEUANGAN /  
*FINANCIAL STATEMENTS*

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YAYASAN HUTAN BIRU /  
*BLUE FORESTS FOUNDATION*

Untuk Periode 1 April 2020 s.d 31 Maret 2021 /  
*For the Period April 1, 2020 to March 31, 2021*

**Halaman/Page**

**Laporan Auditor Independen**

***Independent Auditor's Report***

**Surat Pernyataan Manajemen**

***Management Representative Letter***

**Laporan Keuangan**

***Financial Statements***

Laporan Posisi Keuangan	1	<i>Statement of Financial Position</i>
Laporan Penghasilan Komprehensif	2	<i>Statement of Comprehensive Income</i>
Laporan Perubahan Aset Neto	3	<i>Statement of Change in Net Assets</i>
Laporan Arus Kas	4	<i>Statement of Cash Flows</i>
Catatan atas Laporan Keuangan		<i>Notes to Financial Statements</i>
A. Informasi Umum	5 – 6	<i>A. General Information</i>
B. Ikhtisar Kebijakan Akuntansi Penting	7 – 10	<i>B. Summary of Significant Accounting Policies</i>
C. Pos-pos Laporan Posisi Keuangan	11 – 13	<i>C. Statement of Financial Position Items</i>
D. Pos-pos Laporan Penghasilan Komprehensif	14 – 17	<i>D. Statement of Comprehensive Income Items</i>
E. Informasi Tambahan		<i>E. Additional Information</i>
1. Perjanjian	18 – 21	1. <i>Agreement</i>
2. Laporan Pertanggung Jawaban Dana	22 – 24	2. <i>Fund Accountability Statement</i>

## LAPORAN AUDITOR INDEPENDEN

### *Independent Auditor's Report*

Nomor: LAI\_AU-025/KAP-BM&W/BM/IX-9/2021

Kepada Dewan Direksi  
**YAYASAN HUTAN BIRU**

Kami telah mengaudit laporan keuangan **Yayasan Hutan Biru** terlampir, yang terdiri dari laporan posisi keuangan periode 1 April 2020 sampai dengan 31 Maret 2021, serta laporan penghasilan komprehensif, laporan perubahan aset neto, dan laporan arus kas untuk periode yang berakhir pada tanggal tersebut, dan suatu ikhtisar kebijakan akuntansi signifikan dan informasi penjelasan lainnya.

*To Board of Directors  
BLUE FORESTS FOUNDATION*

*We have audited the accompanying financial statements of **Blue Forests Foundation**, which comprise the statement of financial position as period April 1, 2020 to March 31, 2021, and statement of comprehensive income, statement of change in net assets, and statement of cash flows for the period then ended, and a summary of significant accounting policies and other explanatory information.*

#### **Tanggung jawab manajemen atas laporan keuangan**

#### **Management's responsibility for the financial statements**

Manajemen bertanggung jawab atas penyusunan dan penyajian wajar laporan keuangan tersebut sesuai dengan Standar Akuntansi Keuangan di Indonesia, dan atas pengendalian internal yang dianggap perlu oleh manajemen untuk memungkinkan penyusunan laporan keuangan yang bebas dari kesalahan penyajian material, baik yang disebabkan oleh kecurangan maupun kesalahan.

*Management is responsible for the preparation and fair presentation of such financial statements in accordance with Indonesian Financial Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.*

#### **Tanggung jawab auditor**

#### **Auditor's responsibility**

Tanggung jawab kami adalah untuk menyatakan suatu opini atas laporan keuangan tersebut berdasarkan audit kami. Kami melaksanakan audit kami berdasarkan Standar Audit yang ditetapkan oleh Institut Akuntan Publik Indonesia. Standar tersebut mengharuskan kami untuk mematuhi ketentuan etika serta merencanakan dan melaksanakan audit untuk memperoleh keyakinan memadai tentang apakah laporan keuangan tersebut bebas dari kesalahan penyajian material.

*Our responsibility is to express an opinion on such financial statements based on our audit. We conducted our audit in accordance with Standards on Auditing established by the Indonesian Institute of Certified Public Accountants. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether such financial statements are free from material misstatement.*

Suatu audit melibatkan pelaksanaan prosedur untuk memperoleh bukti audit tentang angka-angka dan pengungkapan dalam laporan keuangan. Prosedur yang dipilih bergantung pada pertimbangan auditor, termasuk penilaian atas risiko kesalahan penyajian material dalam laporan keuangan, baik yang disebabkan oleh kecurangan maupun kesalahan.

*An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.*

Dalam melakukan penilaian risiko tersebut, auditor mempertimbangkan pengendalian internal yang relevan dengan penyusunan dan penyajian wajar laporan keuangan entitas untuk merancang prosedur audit yang tepat sesuai dengan kondisinya, tetapi bukan untuk tujuan menyatakan opini atas keefektivitasan pengendalian internal entitas. Suatu audit juga mencakup pengevaluasian atas ketepatan kebijakan akuntansi yang digunakan dan kewajaran estimasi akuntansi yang dibuat oleh manajemen, serta pengevaluasian atas penyajian laporan keuangan secara keseluruhan.

Kami yakin bahwa bukti audit yang telah kami peroleh adalah cukup dan tepat untuk menyediakan suatu basis bagi opini audit kami.

#### Opini

Menurut opini kami, laporan keuangan terlampir menyajikan secara wajar, dalam semua hal yang material, posisi keuangan **Yayasan Hutan Biru** periode 1 April 2020 sampai dengan 31 Maret 2021, serta kinerja keuangan dan arus kasnya untuk periode yang berakhir pada tanggal tersebut, sesuai dengan Standar Akuntansi Keuangan di Indonesia.

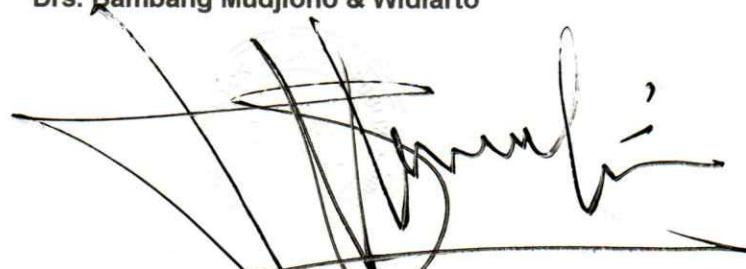
*In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.*

*We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.*

#### Opinion

*In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of **Blue Forests Foundation** period April 1, 2020 to March 31, 2021, and its financial performance and cash flows for the period then ended, in accordance with Indonesian Financial Accounting Standards.*

**KANTOR AKUNTAN PUBLIK  
PUBLIC ACCOUNTANT OFFICE  
Drs. Bambang Mudjiono & Widiarto**

  
Drs. Bambang Mudjiono, MM., Ak., CPA  
Ijin Praktek/Practice License : No. AP.0670

Jakarta, 16 September 2021  
Jakarta, September 16, 2021

# Yayasan Hutan Biru - BLUE FORESTS

Jalan Pengayoman, Kompleks Mawar Blok A No. 17-18 Makassar  
Tel: 0411-440443; Email: info@blue-forests.org



**Surat Pernyataan Direktur  
tentang tanggung Jawab atas Laporan Keuangan  
Yayasan Hutan Biru  
untuk periode dari  
1 April 2020 sampai dengan 31 Maret 2021**

Saya yang bertandatangan dibawah ini:

Nama : Rio Ahmad  
Alamat Kantor : Jl. Pengayoman, Komplek Mawar Blok A 17-18 Makassar, Kecamatan Panakkukang, Kota Makassar, Sulawesi Selatan, 90222  
Alamat domisili (sesuai KTP) : Jl. Mesjid Raya Komp. PU No.77D, RT/RW 001/003, Kelurahan Tombolo, Kecamatan Somba Opu, Kabupaten Gowa, Sulawesi Selatan, 92114  
Telepon : 0411-440443  
Jabatan : Direktur

Menyatakan bahwa:

1. Bertanggung jawab atas penyusunan dan penyajian laporan keuangan Yayasan Hutan Biru ("Yayasan");
2. Laporan keuangan Yayasan telah disusun dan disajikan sesuai dengan Standar Akuntansi Keuangan Entitas Tanpa Akuntabilitas Publik (SAK-ETAP);
3. Semua informasi dalam laporan Yayasan telah dimuat dengan lengkap dan benar;
4. Laporan keuangan Yayasan tidak mengandung informasi atau fakta material yang tidak benar dan tidak menghilangkan informasi atau fakta material;
5. Bertanggung jawab atas sistem pengendalian intern Yayasan.

Demikian pernyataan ini dibuat dengan sebenarnya.

**Director's Statement  
on the responsibility for Financial Statements of  
Blue Forests Foundation  
for the period from  
April 1, 2020 to March 31, 2021**

I, the undersigned:

Name : Rio Ahmad  
Office Address : Jl. Pengayoman, Komplek Mawar Blok A 17-18 Makassar, Panakkukang District, Makassar City, South Sulawesi, 90222  
Residential Address (as in Identity Card) : Jl. Mesjid Raya Komp. PU No.77D, RT/RW 001/003, Tombolo sub-district, Somba Opu District, Gowa Regency, South Sulawesi, 92114  
Telephone : 0411-440443  
Title : Director

Declare that:

1. Responsible for the preparation and the presentation of the Blue Forests Foundation ("Foundation") financial statements;
2. The Foundation's financial statements have been prepared and presented in accordance with Indonesian Accounting Standards for Entities Without Public Accountability (SAK-ETAP);
3. All information contained in the Foundation's financial statements is complete and correct;
4. Foundation's financial statements do not contain incorrect material information or facts and do no eliminate material information or facts;
5. Responsible for the Foundation's internal control system.

This statement is issued to the best of our knowledge and belief.

Makassar, 16 September 2021 / September 16, 2021





**Yayasan Hutan Biru**  
**LAPORAN POSISI KEUANGAN**  
**Per 1 April 2020 s.d 31 Maret 2021**  
(Dinyatakan dalam Satuan Rupiah)

**Blue Forests Foundation**  
**STATEMENT OF FINANCIAL POSITION**  
**As of April 1, 2020 to March 31, 2021**  
(Expressed in Indonesian Rupiah)

	2020 – 2021 Audited	Notes/ Catatan	2020 – 2019 Audited	
<b>ASET</b>				<b>ASSETS</b>
<b>ASET LANCAR</b>				<b>CURRENT ASSETS</b>
Kas dan Setara Kas	6.429.563.985	C.1	2.861.371.254	<i>Cash and Cash Equivalent</i>
Piutang	-	C.2	-	<i>Receivable</i>
Uang Muka	29.350.000	C.3	4.300.000	<i>Advance</i>
<b>Jumlah Aset Lancar</b>	<b>6.458.913.985</b>		<b>2.865.671.254</b>	<b>Total Current Assets</b>
<b>ASET TIDAK LANCAR</b>		C.4		<b>NON-CURRENT ASSETS</b>
Aset tetap (setelah dikurangi akumulasi penyusutan sebesar Rp55.257.758,00 per 31 Maret 2021 dan sebesar Rp18.975.557,00 per 31 Maret 2020)	182.667.887		81.911.125	<i>Fixed asset (net of accumulated depreciation amount of IDR55.257.758,00 as of March 31, 2021, and amount of IDR18.975.557,00 as of March 31, 2020)</i>
<b>Jumlah Aset Tidak Lancar</b>	<b>182.667.887</b>		<b>81.911.125</b>	<b>Total Non-Current Assets</b>
<b>JUMLAH ASET</b>	<b>6.641.581.872</b>		<b>2.947.582.379</b>	<b>TOTAL ASSETS</b>
<b>LIABILITAS DAN ASET NETO</b>				<b>LIABILITIES AND NET ASSETS</b>
<b>LIABILITAS</b>		C.5		<b>LIABILITIES</b>
Utang	182.752.695		145.169.171	<i>Payable</i>
<b>Jumlah Liabilitas</b>	<b>182.752.695</b>		<b>145.169.171</b>	<b>Total Liabilities</b>
<b>ASET NETO</b>		C.6		<b>NET ASSETS</b>
Tanpa Pembatasan dari Pemberi Sumber Daya	4.248.036.203		2.076.836.824	<i>Without Restrictions from the Resource Grantor</i>
Dengan Pembatasan dari Pemberi Sumber Daya	2.210.792.974		725.576.384	<i>With Restrictions from the Resource Grantor</i>
<b>Jumlah Aset Neto</b>	<b>6.458.829.177</b>		<b>2.802.413.208</b>	<b>Total Net Assets</b>
<b>JUMLAH LIABILITAS DAN ASET NETO</b>	<b>6.641.581.872</b>		<b>2.947.582.379</b>	<b>TOTAL LIABILITIES AND NET ASSETS</b>

See accompanying notes to financial statements which form an integral part of these financial statements

Lihat catatan laporan keuangan yang merupakan bagian yang tidak terpisahkan dari laporan keuangan



**Yayasan Hutan Biru**  
**LAPORAN PENGHASILAN KOMPREHENSIF**  
Per 1 April 2020 s.d 31 Maret 2021  
(Dinyatakan dalam Satuan Rupiah)

**Blue Forests Foundation**  
**STATEMENT OF COMPREHENSIVE INCOME**  
As of April 1, 2020 to March 31, 2021  
(Expressed in Indonesian Rupiah)

	2020 – 2021 Audited	Notes/ Catatan	2019 – 2020 Audited
	Without Restrictions from the Resource Grantor	With Restrictions from the Resource Grantor	Without Restrictions from the Resource Grantor
	Total	Total	Total
<b>PENERIMAAN</b>			
Sumbangan dan Lainnya	68.087.563	7.093.486.196	7.161.573.759
Penerimaan Lain-lain	347.001.670	-	347.001.670
<b>Jumlah Penerimaan</b>	<b>415.089.233</b>	<b>7.093.486.196</b>	<b>7.508.575.429</b>
<b>PENGELUARAN</b>			
Gaji, Upah	328.062.964	2.442.452.045	2.770.515.009
Jasa dan Profesional	59.051.277	-	59.051.277
Administratif	112.390.905	873.029.568	985.420.473
Depresiasi	36.282.201	-	36.282.201
Pengeluaran Lain-lain	890.500	-	890.500
<b>Jumlah Pengeluaran</b>	<b>536.677.847</b>	<b>3.315.481.613</b>	<b>3.852.159.460</b>
<b>Surplus/(Defisit)</b>	<b>(121.588.614)</b>	<b>3.778.004.583</b>	<b>3.656.415.969</b>
<b>PENGHASILAN KOMPREHENSIF LAIN:</b>			
Aset Neto yang dibebaskan dari Pembatasan	2.292.787.993	(2.292.787.993)	-
<b>TOTAL PENGHASILAN KOMPREHENSIF</b>	<b>2.171.199.379</b>	<b>1.485.216.590</b>	<b>3.656.415.969</b>
<b>Surplus/(Defisit)</b>	<b>103.853.068</b>	<b>1.161.005.770</b>	<b>1.264.858.838</b>
<b>OTHER COMPREHENSIVE INCOME:</b>			
Net Assets Released from Restriction		510.383.773	(510.383.773)
<b>TOTAL COMPREHENSIVE INCOME</b>	<b>614.236.841</b>	<b>650.621.997</b>	<b>1.264.858.838</b>

See accompanying notes to financial statements which form an integral part of these financial statements  
Lihat catatan laporan keuangan yang merupakan bagian terpisahkan dari laporan keuangan



**Yayasan Hutan Biru**  
**LAPORAN PERUBAHAN ASET NETO**  
**Per 1 April 2020 s.d 31 Maret 2021**  
**(Dinyatakan dalam Satuan Rupiah)**

**Blue Forests Foundation**  
**STATEMENT OF CHANGE IN NET ASSETS**  
**As of April 1, 2020 to March 31, 2021**  
**(Expressed in Indonesian Rupiah)**

	2020 – 2021 Audited		Notes/ Catatan		2019 – 2020 Audited		<b>NET ASSETS</b>
	Without Restrictions from the Resource Grantor	With Restrictions from the Resource Grantor	Total	Without Restrictions from the Resource Grantor	Total		
<b>ASET NETO</b>							
Saldo Awal	2.076.836,824	725.576,384	2.802.413,208	1.462.599,983	74.954,387	1.537.554,370	Beginning Balance
Surplus/(Defisit) Tahun Berjalan	(121.588,614)	3.778.004,583	3.656.415,969	103.853,068	1.161.005,770	1.264.858,838	Current Year Surplus/(Deficit)
Aset Neto yang Dibebaskan dari Pembatasan	2.292.787,993	(2.292.787,993)	-	510.383,773	(510.383,773)	-	Net Assets Released from Restriction
<b>Saldo Akhir Aset Neto</b>	<b>4.248.036,203</b>	<b>2.210.792,974</b>	<b>6.458.829,177</b>	<b>2.076.836,824</b>	<b>725.576,384</b>	<b>2.802.413,208</b>	<b>Ending Balance Net Assets</b>
<b>PENGHASILAN KOMPREHENSIF LAIN</b>							
Saldo Awal	-	-	-	-	-	-	Beginning Balance
Penghasilan Komprehensif Tahun Berjalan	-	-	-	-	-	-	Current Year Comprehensive Income
<b>Saldo Akhir Penghasilan Komprehensif Lain</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>Ending Balance Other Comprehensive Income</b>
<b>TOTAL ASET NETO</b>	<b>4.248.036,203</b>	<b>2.210.792,974</b>	<b>6.458.829,177</b>	<b>2.076.836,824</b>	<b>725.576,384</b>	<b>2.802.413,208</b>	<b>TOTAL NET ASSETS</b>

See accompanying notes to financial statements which form an integral part of these financial statements  
Lihat catatan laporan keuangan yang merupakan bagian yang tidak terpisahkan dari laporan keuangan



**Yayasan Hutan Biru**  
**LAPORAN ARUS KAS**  
**Per 1 April 2020 s.d 31 Maret 2021**  
(Dinyatakan dalam Satuan Rupiah)

**Blue Forests Foundation**  
**STATEMENT OF CASH FLOWS**  
**As of April 1, 2020 to March 31, 2021**  
(Expressed in Indonesian Rupiah)

	2020 – 2021 Audited	Notes / Catatan	2019 – 2020 Audited	
<b>AKTIVITAS OPERASI</b>				<b>OPERATING ACTIVITIES</b>
Penerimaan dari Sumbangan dan Lainnya	7.508.575.429		6.957.171.508	Receipt of Donation and Others
Pengeluaran untuk Beban Program	(3.315.481.613)		(5.175.059.878)	Expenditure for Program Expenses
Pengeluaran untuk Beban Administrasi dan Umum	(536.677.847)		(517.252.792)	Expenditure for Administration and General Expenses
<b>Rekonsiliasi perubahan dalam aset neto menjadi kas neto yang digunakan untuk aktivitas operasi :</b>				<b>Adjustment to reconcile change in net assets to net cash used for operating activities :</b>
Depresiasi	36.282.201		16.917.224	Depreciation
Penurunan (Kenaikan) Uang Muka	-		455.000	Decrease (increase) Advance
Penurunan (Kenaikan) Piutang	(25.050.000)		10.750.000	Decrease (increase) Receivable
Kenaikan (Penurunan) Utang	37.583.524		(91.499.395)	Increase (decrease) Payable
<b>Kas Neto dari Aktivitas Operasi</b>	<b>3.705.231.694</b>		<b>1.201.481.667</b>	<b>Net Cash from Operating Activities</b>
<b>AKTIVITAS INVESTASI</b>				<b>INVESTING ACTIVITIES</b>
Pengadaan Aset Tetap	(137.038.963)		(25.297.998)	Procurement of Fixed Assets
<b>Kas Neto yang digunakan untuk aktivitas investasi</b>	<b>(137.038.963)</b>		<b>(25.297.998)</b>	<b>Net Cash used to Investing Activities</b>
<b>KENAIKAN/(PENURUNAN) NETO KAS DAN SETARA KAS</b>	<b>3.568.192.731</b>		<b>1.176.183.669</b>	<b>NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENT</b>
<b>KAS DAN SETARA KAS AWAL PERIODE</b>	<b>2.861.371.254</b>		<b>1.685.187.585</b>	<b>CASH AND CASH EQUIVALENT, BEGINNING</b>
<b>KAS DAN SETARA KAS AKHIR PERIODE</b>	<b>6.429.563.985</b>		<b>2.861.371.254</b>	<b>CASH AND CASH EQUIVALENT, ENDING</b>

See accompanying notes to financial statements which form an integral part of these financial statements

Lihat catatan laporan keuangan yang merupakan bagian yang tidak terpisahkan dari laporan keuangan



**Yayasan Hutan Biru**

**CATATAN ATAS LAPORAN KEUANGAN**

**Per 1 April 2020 s.d 31 Maret 2021**

(Dinyatakan dalam Satuan Rupiah)

**Blue Forests Foundation**

**NOTES TO THE FINANCIAL STATEMENT**

**As of April 1, 2020 to March 31, 2021**

(Expressed in Indonesian Rupiah)

**A. INFORMASI UMUM**

**1. Pendirian dan Informasi Umum**

Yayasan Hutan Biru dibentuk berdasarkan Akta Notaris nomor 01, tanggal 19 Oktober 2011, yang dibuat dan ditandatangani oleh Ny. Sulastri Agus Soebagyo, SH., notaris di D.I. Yogyakarta. Yayasan Hutan Biru resmi terdaftar berdasarkan keputusan Kementerian Hukum dan Hak Asasi Manusia pada tanggal 19 Oktober 2011 dengan nomor registrasi AHU-8881.AH.01.04.

Pada tahun 2020, Akta Notaris nomor 01 tanggal 19 Oktober 2011 mengalami perubahan mengenai alamat dan pengurus Yayasan Hutan Biru, melalui Akta Notaris nomor 15, tanggal 15 Oktober 2020, yang dibuat dan ditandatangani oleh Muh. Asyurah, SH., MH., M.Kn, notaris di Makassar.

Adapun domisili kantornya adalah Jl. Pengayoman, Komplek Mawar Blok A 17-18 Makassar, Kecamatan Panakkang, Kota Makassar, Sulawesi Selatan, 90222.

Visi Yayasan Hutan Biru adalah menyediakan lingkungan yang sehat untuk menciptakan masyarakat yang tangguh, mengalir dari batas air hulu ke tengah hilir seperti sungai.

Misi Yayasan Hutan Biru adalah menyebarkan aksi-penelitian dan proses pemecahan masalah berdasarkan pada "paradigma lokal ke global ke lokal". Yayasan Hutan Biru bertujuan untuk meningkatkan ketahanan sosial-ekonomi dan ekologi dari sistem batas air yang kritis di pegunungan dan lautan.

**2. Struktur Organisasi**

Berdasarkan Akta Notaris Muh. Asyurah, SH., MH., M.Kn, nomor 15, tanggal 15 Oktober 2020, di Makassar, struktur

**A. GENERAL INFORMATION**

**1. Establishment and General Information**

Blue Forests Foundation was established under Notarial Deed number 01, dated October 19, 2011, made and executed by Ny. Sulastri Agus Soebagyo, SH., notary in D.I. Yogyakarta. Blue Forests Foundation officially registered under the decision of the Ministry of Law and Human Rights on October 19, 2011 with registration number AHU-8881.AH.01.04.

In 2020, Notary Deed number 01, dated October 19, 2011 changed the address and management of the Blue Forests Foundation, through the Notary Deed number 15, dated October 15, 2020, which was made and signed by Muh. Asyurah, SH., MH., M.Kn, notary in Makassar.

The office domicile is Jl. Pengayoman, Rose Complex Block A 17-18 Makassar, Panakkang District, Makassar City, South Sulawesi, 90222.

The vision of Blue Forests Foundation is providing a healthy environment to create resilient communities, flowing from upper to mid to lower watershed like a river.

The mission of Blue Forests Foundation is deploying an action-research and problem-solving process based on "local to global to local paradigm". Blue Forests Foundation aim to increase the social-economic and ecological resilience of critical watershed systems across the mountains and seas.

**2. Organizational Structure**

Based on Notary Deed by Muh. Asyurah, SH., MH., M.Kn, number 15, dated October 15, 2020, in Makassar, the organizational



organisasi Yayasan Hutan Biru tahun 2021 dan 2020 adalah sebagai berikut:

*structure of Blue Forests Foundation year 2021 and 2020 is as follows:*

**Nama/Name**

<b>Pembina:</b>	Dody Priosambodo	<b>Board of Trustee:</b>
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<b>Pengawas:</b>	Andi Muhammad Ibrahim M	<b>Board of Supervisor:</b>
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<b>Pengurus:</b>		<b>Management:</b>
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- Ketua	Rio Ahmad A. S	<i>Chairman -</i>
- Wakil Ketua	Ratnawaty Fadilah, STP. M.Si	<i>Vice Chairwomen -</i>
- Sekretaris	Yusran Nurdin Massa	<i>Secretary -</i>
- Bendahara	Fransiska K	<i>Treasury -</i>

Sumber-sumber keuangan dan aset Yayasan Hutan Biru diperoleh dari kontribusi, sumbangan, hibah dan sumber-sumber lain yang tidak mengikat dan yang tidak bertentangan dengan prinsip-prinsip dan tujuan Yayasan Hutan Biru. Aset Yayasan Hutan Biru adalah seluruh properti yang dimiliki baik bergerak dan tidak bergerak. Pengelolaan keuangan dan aset Yayasan Hutan Biru sepenuhnya digunakan untuk program-program Yayasan Hutan Biru.

*The financial sources and assets of Blue Forests Foundation are acquired from contributions, donations, grants and other sources which are not binding and which are not against the principles and objectives of Blue Forests Foundation. The assets of Blue Forests Foundation are the whole property possessed both movable and immovable. The management of finance and assets of Blue Forests Foundation is fully used for programs of Blue Forests Foundation.*

**Karyawan**

Yayasan Hutan Biru memiliki 23 orang karyawan yang berlokasi di Makassar, dan semua dari mereka adalah karyawan kontrak.

**Employee**

*Blue Forests Foundation employs 23 staff located in Makassar, and all of them are on contracts employees.*



## B. IKHTISAR KEBIJAKAN AKUNTANSI PENTING

Suatu ikhtisar kebijakan akuntansi yang diterapkan oleh Yayasan Hutan Biru, yang mempengaruhi penentuan posisi keuangan dan laporan aktivitas sebagai berikut:

### 1. Dasar penyajian laporan keuangan

Laporan keuangan disusun sesuai dengan Interpretasi Standar Akuntansi Keuangan (ISAK) nomor 35: "Penyajian Laporan Keuangan Entitas Berorientasi Nonlaba". Sedangkan pencatatan dan penyusunan laporan keuangan sesuai dengan Standar Akuntansi Keuangan untuk Entitas Tanpa Akuntabilitas Publik (SAK-ETAP) dengan cash basis (dasar kas) yang dimodifikasi. Dalam basis kas yang modifikasi, pendapatan diakui pada saat dana diterima, sedangkan pengeluaran dicatat pada saat terjadinya.

SAK ETAP yang telah dipergunakan adalah:

- a. Bab 3 tentang Penyajian Laporan Keuangan
- b. Bab 4 tentang Neraca atau Laporan Posisi Keuangan
- c. Bab 5 tentang Laporan Laba Rugi atau Laporan Penghasilan Komprehensif dan Laporan Perubahan Aset Neto
- d. Bab 7 tentang Laporan Arus Kas
- e. Bab 8 tentang Catatan atas Laporan Keuangan
- f. Bab 9 tentang Kebijakan Akuntansi, Estimasi, dan Kesalahan
- g. Bab 15 tentang Aset Tetap
- h. Bab 17 tentang Sewa
- i. Bab 20 tentang Pendapatan
- j. Bab 21 tentang Biaya Pinjaman
- k. Bab 23 tentang Imbalan Kerja
- l. Bab 24 tentang Pajak Penghasilan
- m. Bab 25 tentang Mata Uang Pelaporan
- n. Bab 26 tentang Transaksi dalam Mata Uang Asing
- o. Bab 27 tentang Peristiwa setelah Akhir Periode Laporan
- p. Bab 28 tentang Pengungkapan Pihak – pihak yang Mempunyai Hubungan Istimewa

Laporan arus kas menyajikan penerimaan kas dan pengeluaran kas yang diklasifikasikan ke dalam aktivitas operasi dan investasi yang disusun dengan

## B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

*A summary of significant accounting policies adopted by Blue Forests Foundation, which affect the determination of financial position and statement of activities are present below:*

### 1. Basic of financial statement presentation

*The financial statements are prepared in accordance with Interpretation of Financial Accounting Standards (ISAK) number 35: "Presentation of Financial Statements for Non-Profit Oriented Entities". While the recording and preparation of financial statements in accordance with Indonesian Accounting Standard for Non Publicly Accountable Entities (SAK-ETAP) on the modified cash basis method. On a modified cash basis, revenues are recognized when funds are received, whereas expenditures are recorded as incurred.*

*SAK ETAP that have been used are:*

- a. Chapter 3, Presentation of Financial Statements
- b. Chapter 4 on the Balance Sheet or Statement of Financial Position
- c. Chapter 5 of the Income Statement or Statement of Comprehensive Income and Statement of Change in Net Assets
- d. Chapter 7 Cash Flow Statements
- e. Chapter 8 of the Notes to the Financial Statements
- f. Chapter 9 of the Accounting Policies, Estimates and Errors
- g. Chapter 15 on Fixed Assets
- h. Chapter 17 of the Rent
- i. Chapter 20 of the Income
- j. Chapter 21 on Borrowing Costs
- k. Chapter 23 Employee Benefits
- l. Chapter 24 of the Income Tax
- m. Chapter 25 of the Reporting Currency
- n. Chapter 26 on Foreign Currency Transactions
- o. Chapter 27 Events after the End of the Reporting Period
- p. Chapter 28 of the Party Disclosures - a related party

*The statements of cash flows present cash receipts and disbursements classified into operating activities and investments are prepared using the direct method. For the*

menggunakan metode langsung. Untuk tujuan laporan arus kas, kas dan setara kas mencakup kas, kas di bank dan deposito jangka pendek dengan jangka waktu tiga bulan atau kurang dari tanggal penempatan.

Penerimaan dana yang dibatasi penggunaannya berdasarkan kesepakatan dengan donor disajikan sebagai penerimaan dengan pembatasan dari pemberi sumber daya. Penerimaan dana yang tidak dibatasi penggunaannya disajikan sebagai penerimaan tanpa pembatasan dari pemberi sumber daya. Dana yang dicairkan disajikan sebagai dengan pembatasan dari pemberi sumber daya atau tanpa pembatasan dari pemberi sumber daya berdasarkan klasifikasi penerapan dana.

## 2. Aset tetap

Aset tetap dicatat sebesar harga perolehan. Penyusutan dihitung dengan menggunakan metode garis lurus berdasarkan tingkat berikut (Klasifikasi ini mengikuti peraturan perpajakan di Indonesia):

Kategori 1	25 %	4 tahun
Kategori 2	12,5 %	8 tahun
Bangunan	5 %	20 tahun

Biaya pemeliharaan dan perbaikan dibebankan pada laporan aktivitas pada saat terjadinya, perbaikan dan penambahan dikapitalisasi. Ketika aset tidak digunakan lagi atau dibuang, maka nilai tercatat dan akumulasi penyusutannya dikeluarkan dari kelompok aset. Penerimaan dan pengeluaran dicatat didalam laporan penghasilan komprehensif.

## 3. Transaksi dan saldo dalam mata uang asing

Yayasan Hutan Biru mencatat transaksi dalam Rupiah. Transaksi selama tahun berjalan dalam mata uang asing dicatat dalam Rupiah berdasarkan kurs tengah BI yang berlaku pada saat transaksi dilakukan.

*purpose of statements of cash flows, cash and cash equivalents include cash on hand, cash in bank and short terms deposits with maturities of three months or less from the placement dates.*

*Receipts of restricted funds based on agreements with donors are presented as reception with restrictions from the resource grantor. Receipts of funds that are not restricted in use are presented as reception without restrictions from the resource grantor. Disbursed funds are presented as with restrictions from the resource grantor or without restrictions from the resource grantor based on the classification of the application of the funds.*

## 2. Fixed assets

*Fixed assets are recorded at acquisition cost. Depreciation is computed using straight-line method based on the following rate (These classifications follow tax regulation in Indonesia):*

1st Category	25%	4 year
2nd Category	12,5%	8 year
Building	5%	20 year

*The cost of maintenance and repair is charged to statements of activities as incurred; significant renewals and betterments are capitalized. When assets are retired or otherwise disposed, their carrying values and the related accumulated depreciation are removed from the fixed assets. Receipts and expenditures reflected as current statement of comprehensive income.*

## 3. Foreign currency transactions and balances

*Blue Forests Foundation records its transactions in Rupiah. Transactions during the year involving foreign currencies are recorded in Rupiah based on the middle rates BI of exchanges prevailing at the time of transactions are made.*

#### 4. Transaksi dengan pihak yang mempunyai hubungan istimewa

Menurut SAK ETAP - Bab 28 tentang pihak – pihak yang mempunyai hubungan istimewa, pihak – pihak telah terkait hubungan dengan entitas jika:

- a. Secara langsung atau tidak langsung melalui satu atau lebih perantara, pihak yang:
  - 1) Mengendalikan, dikendalikan oleh, atau di bawah dikontrol bersama-sama dengan entitas (termasuk entitas induk, anak perusahaan tertentu, dan sesama anak perusahaan);
  - 2) Memiliki kepemilikan di entitas yang memiliki pengaruh signifikan atas entitas; atau
  - 3) Memiliki pengendalian bersama atas entitas.
- b. Pihak ini adalah asosiasi entitas yang merupakan bagian dari entitas.
- c. Pihak ini merupakan perusahaan patungan yang entitas adalah venturer.
- d. Pihak ini adalah personil utama pengelolaan anak perusahaan entitas atau entitas induk.
- e. Pihak ini adalah keluarga dekat terkait dengan poin a atau d.
- f. Pihak ini adalah entitas yang dikendalikan, dikendalikan bersama atau dibawah kendali secara signifikan oleh, atau memiliki hak suara secara signifikan, secara langsung atau tidak langsung, setiap orang yang diuraikan dalam poin d atau e.
- g. Pihak ini adalah program imbalan pasca kerja untuk imbalan pekerja entitas, atau setiap entitas yang terkait hubungan istimewa dengan entitas tersebut.

Dalam periode dari 1 April 2020 sampai dengan 31 Maret 2021, Yayasan Hutan Biru tidak melakukan transaksi dengan pihak yang memiliki hubungan istimewa.

Jumlah kompensasi yang diperoleh pejabat kunci dalam tahun 2020 – 2021:

- a. Pembina, tidak memperoleh kompensasi apapun dalam tahun 2020 – 2021.
- b. Pengawas, tidak memperoleh kompensasi apapun dalam tahun 2020 – 2021.

#### 4. Transactions with related parties

According to SAK-ETAP chapter 28 about related party transactions, a party has related relationships to entity if:

- a. Directly or indirectly through one or more intermediaries, that party:
  - 1) Controlling, controlled by, or under controlled together with entity (including parent entity, subsidiaries entity, and fellow subsidiaries);
  - 2) Has ownership in entity which has significant effect over entity; or
  - 3) Has a control together with entity.
- b. The party is the entity association that is part of entity.
- c. The party is a joint venture which the entity is venturer.
- d. The party is main personnel of management of subsidiaries entity or parent entity.
- e. The party is a close related family of point a or d.
- f. The party is the entity controlled, controlled together or under controlled significantly by, or having directly or indirectly voting rights of point d or e.
- g. The party is post-employment benefits program for entity employee benefits, or every entity that has related relationships to the entity.

During period from April 1, 2020 to March 31, 2021, Blue Forests Foundation have no transactions with a related parties.

The amount of compensation gained by key officials in 2020 – 2021:

- a. Board of Trustee, has not receive any compensation in 2020 – 2021.
- b. Board of Supervisor, has not receive any compensation in 2020 – 2021.



- c. Pengurus, memperoleh kompensasi dalam tahun 2020 – 2021 sebesar Rp85.273.903,00.

#### 5. Imbalan kerja

Dalam SAK ETAP bab 23, tentang Imbalan Kerja, setiap entitas yang telah memenuhi syarat harus mematuhi UU nomor 13 tahun 2003 tentang Ketenagakerjaan. Yang penjabaran standar akuntansinya keunagan dituangkan dalam SAK ETAP bab 23. Dalam tahun 2020 – 2021 Yayasan Hutan Biru tidak menghitung dan mencatat imbalan kerja karena semua karyawan berstatus kontrak.

#### 6. Penyelesaian Laporan Keuangan

Manajemen bertanggung jawab atas penyusunan dan penyajian laporan keuangan yang telah diselesaikan pada tanggal 16 September 2021.

- c. Management, received compensation in 2020 – 2021 amount of IDR85.273.903,00.

#### 5. Employment benefits

In SAK ETAP chapter 23, regarding Employee Benefits, every entity that has fulfilled the requirements must comply with UU number 13 of 2003 concerning Employment. The elaboration of financial accounting standards is stated in SAK ETAP chapter 23. In 2020-2021 the Blue Forests Foundation does not calculate and record employee benefits because all employees are on contract status.

#### 6. Completion of Financial Statements

Management is responsible for the preparation and presentation of financial statements has been completed on date September 16, 2021.



**C. PENJELASAN POS-POS LAPORAN POSISI KEUANGAN**

**1. Kas dan Setara Kas**

Kas dan setara kas untuk periode dari 1 April 2020 sampai dengan 31 Maret 2021 sebagai berikut:

	<b>2020 – 2021</b> <i>Audited</i>	<b>2019 – 2020</b> <i>Audited</i>	
<b>Kas di tangan</b>			<b>Cash on hand</b>
Kas Kecil	-	1.349.200	Petty Cash
<b>Kas di Bank</b>			<b>Cash In banks</b>
PT Bank Negara Indonesia (Persero) rekening nomor: 0386640928	5.286.848.812	2.828.507.596	PT Bank Negara Indonesia (Persero) account number: 0386640928
PT Bank Negara Indonesia (Persero) rekening nomor: 4114571749	916.725.169	31.514.458	PT Bank Negara Indonesia (Persero) account number: 4114571749
PT Bank Negara Indonesia (Persero) rekening nomor: 0319266198	225.990.004	-	PT Bank Negara Indonesia (Persero) account number: 0319266198
<b>Total Kas dan Setara Kas</b>	<b>6.429.563.985</b>	<b>2.861.371.254</b>	<b>Total Cash and Cash Equivalent</b>

**2. Piutang**

Dalam periode dari 1 April 2020 sampai dengan 31 Maret 2021 tidak terjadi piutang:

**C. EXPLANATION STATEMENT OF FINANCIAL POSITION ITEMS**

**1. Cash and Cash Equivalent**

*Cash and cash equivalents for period from April 1, 2020 to March 31, 2021 are as follows:*

**3. Uang Muka**

Uang muka untuk periode dari 1 April 2020 sampai dengan 31 Maret 2021 sebagai berikut:

**2. Receivable**

*In period from April 1, 2020 to March 31, 2021 there is no receivable.*

**3. Advance**

*Advance for period from April 1, 2020 to March 31, 2021 are as follows:*

	<b>2020 – 2021</b> <i>Audited</i>	<b>2019 – 2020</b> <i>Audited</i>	
<b>Uang Muka</b>			<b>Advance</b>
Uang Muka Staf	29.350.000	4.300.000	Staff Advance
<b>Total Uang Muka</b>	<b>29.350.000</b>	<b>4.300.000</b>	<b>Total Advance</b>



#### 4. Aset Tetap

Aset tetap untuk periode dari 1 April 2020 sampai dengan 31 Maret 2021 adalah sebagai berikut :

#### 4. Fixed Assets

Fixed assets for period from April 1, 2020 to March 31, 2021 are as follows:

31 Maret 2021, dan 31 Maret 2020/March 31, 2021, and March 31, 2020					
Nilai	Perolehan	Awal	Penambahan	Pengurangan	
		Beginning	Addition	Deduction	Akhir
Komputer dan Elektronik	59.530.332	137.038.963	-	196.569.295	Computer and Electronic
Mebel dan Peralatan	20.797.100	-	-	20.797.100	Furniture and Equipment
Kendaraan	20.559.250	-	-	20.559.250	Vehicle
Jumlah	100.887.682	137.038.963	-	237.925.645	Total
<b>Akumulasi Penyusutan</b>					<b>Accumulation of depreciation</b>
Komputer dan Elektronik	(10.767.551)	(27.302.042)	-	(38.069.593)	Computer and Electronic
Mebel dan Peralatan	(4.811.767)	(3.950.727)	-	(8.762.494)	Furniture and Equipment
Kendaraan	(3.396.239)	(5.029.432)	-	(8.425.671)	Vehicle
Jumlah	(18.975.557)	(36.282.201)	-	(55.257.758)	Total
<b>Nilai Buku</b>	<b>81.911.125</b>	<b>100.756.762</b>	-	<b>182.667.887</b>	<b>Book Value</b>

31 Maret 2020, dan 31 Maret 2019/March 31, 2020, and March 31, 2019					
Nilai	Perolehan	Awal	Penambahan	Pengurangan	
		Beginning	Addition	Deduction	Akhir
Komputer dan Elektronik	34.232.334	25.297.998	-	59.530.332	Computer and Electronic
Mebel dan Peralatan	20.797.100	-	-	20.797.100	Furniture and Equipment
Kendaraan	20.559.250	-	-	20.559.250	Vehicle
Jumlah	75.588.684	25.297.998	-	100.887.682	Total
<b>Akumulasi Penyusutan</b>					<b>Accumulation of depreciation</b>
Komputer dan Elektronik	(1.074.219)	(9.693.332)	-	(10.767.551)	Computer and Electronic
Mebel dan Peralatan	(506.875)	(4.304.892)	-	(4.811.767)	Furniture and Equipment
Kendaraan	(477.239)	(2.919.000)	-	(3.396.239)	Vehicle
Jumlah	(2.058.333)	(16.917.224)	-	(18.975.557)	Total
<b>Nilai Buku</b>	<b>73.530.351</b>	<b>8.380.774</b>	-	<b>81.911.125</b>	<b>Book Value</b>



## 5. Utang

Utang tetap untuk periode dari 1 April 2020 sampai dengan 31 Maret 2021 sebagai berikut:

## 5. Payable

*Payable for period from April 1, 2020 to March 31, 2021 are as follows:*

	2020 – 2021	2019 – 2020	<i>Payable</i>
	<i>Audited</i>	<i>Audited</i>	
<b>Utang</b>			
Utang Lain-lain	182.752.695	145.169.171	<i>Other Payable</i>
<b>Total Utang</b>	<b>182.752.695</b>	<b>145.169.171</b>	<b>Total Payable</b>

## 6. Aset Neto

Aset Neto untuk periode dari 1 April 2020 sampai dengan 31 Maret 2021 adalah sebagai berikut:

## 6. Net Assets

*Net Assets for period from April 1, 2020 to March 31, 2021 are as follows:*

	2020 – 2021	2019 – 2020	<i>Without Restrictions from the Resource Grantor:</i>
	<i>Audited</i>	<i>Audited</i>	
<b>Tanpa Pembatasan dari Pemberi Sumber Daya:</b>			
Saldo Awal Aset Neto	2.076.836.824	1.462.599.983	<i>Beginning Balance</i>
Surplus/(Defisit) Tahun Berjalan	(121.588.614)	103.853.068	<i>Current Year Surplus/ (Deficit)</i>
Aset Neto yang Dibebaskan dari Pembatasan	2.292.787.993	510.383.773	<i>Net Assets Released from Restriction</i>
<b>Subtotal</b>	<b>4.248.036.203</b>	<b>2.076.836.824</b>	<b>Subtotal</b>
<b>Dengan Pembatasan dari Pemberi Sumber Daya:</b>			<i>With Restricted from the Resource Grantor:</i>
Saldo Awal Aset Neto	725.576.384	74.954.387	<i>Beginning Balance</i>
Surplus Tahun Berjalan	3.778.004.583	1.161.005.770	<i>Current Year Surplus</i>
Aset Neto yang Dibebaskan dari Pembatasan	(2.292.787.993)	(510.383.773)	<i>Net Assets Released from Restriction</i>
<b>Subtotal</b>	<b>2.210.792.974</b>	<b>725.576.384</b>	<b>Subtotal</b>
<b>Total Aset Neto</b>	<b>6.458.829.177</b>	<b>2.802.413.208</b>	<b>Total Net Assets</b>



#### D. POS-POS LAPORAN PENGHASILAN KOMPREHENSIF

##### 1. Penerimaan

Rincian penerimaan tanpa pembatasan dari pemberi sumber daya untuk periode dari 1 April 2020 sampai dengan 31 Maret 2021 adalah sebagai berikut:

2021 – 2020

*Audited*

PENERIMAAN	Contribution	Other Receipt	Total	2020 – 2019	
				<i>Audited</i>	<i>Audited</i>
Sumbangan	68.087.563	-	68.087.563	137.027.838	-
Penerimaan Bunga	-	84.615.475	84.615.475	-	36.043.698
Penerimaan Lain-lain	-	262.386.195	262.386.195	-	448.034.324
Aset Neto yang dibebaskan dari Pembatasan	-	2.292.787.993	2.292.787.993	-	510.383.773
<b>TOTAL PENERIMAAN TANPA PEMBATASAN DARI PEMBERI SUMBER DAYA</b>	<b>68.087.563</b>	<b>2.639.789.663</b>	<b>2.707.877.226</b>	<b>137.027.838</b>	<b>994.461.795</b>
					<b>1.131.489.633</b>

#### D. STATEMENT OF COMPREHENSIVE INCOME ITEMS

##### 1. Receipts

The details of the receipts without restrictions from the resource grantor for period from April 1, 2020 to March 31, 2021 are as follows:

2021 – 2020

*Audited*

RECEIPT	Contribution	Other Receipt	Total	2020 – 2019	
				<i>Audited</i>	<i>Audited</i>
Donation					137.027.838
Interest Receipt					36.043.698
Other Receipt					448.034.324
Net Assets Released from Restriction					510.383.773
<b>TOTAL RECEIPT WITHOUT RESTRICTIONS FROM THE RESOURCE GRANTOR</b>	<b>68.087.563</b>	<b>2.639.789.663</b>	<b>2.707.877.226</b>	<b>137.027.838</b>	<b>994.461.795</b>
					<b>1.131.489.633</b>



Rincian penerimaan dengan pembatasan dari pemberi sumber daya untuk periode dari 1 April 2020 sampai dengan 31 Maret 2021 adalah sebagai berikut:

	2021 – 2020 <b>Audited</b>	2020 – 2019 <b>Audited</b>
<b>PENERIMAAN</b>		
Sumbangan:		
Hibah Tetra Tech _LESTARI	525.613.908	2.160.153.088
Hibah Crown Agent USA	-	9.502.554
Hibah Blue Ventures Conservation _Persiapan Kubu Raya 1.0	-	421.940.976
Hibah Blue Ventures Conservation _Persiapan Kubu Raya 2.0	-	334.275.858
Hibah Blue Ventures Conservation _Persiapan Kubu Raya 3.0	454.056.659	681.084.988
Hibah Blue Ventures Conservation _ROAM tahap 1	-	756.360.859
Hibah Sub-Konsultant: EcoShape _BwN Monitoring MMA & GB_ST	-	124.038.719
Hibah EcoShape _ Building with Nature 2.0_Q4	-	513.203.872
Hibah EcoShape _ Building with Nature 2.0	2.038.338.405	1.335.504.734
Hibah Kampung Lestari	2.014.419.644	-
Hibah Blue Ventures Conservation _Subgrant KR_1	916.612.044	-
Hibah Blue Ventures Conservation _Subgrant Sembilang	777.308.528	-
Hibah Blue Ventures Conservation _Subgrant KR_2	367.137.008	-
<b>TOTAL PENERIMAAN DENGAN PEMBATASAN DARI PEMBERI SUMBER DAYA</b>	<b>7.093.486.196</b>	<b>6.336.065.648</b>
<b>TOTAL RECEIPT WITH RESTRICTIONS FROM THE RESOURCE GRANTOR</b>		
Donation:		
Tetra Tech _LESTARI Grant		
Crown Agent USA Grant		
Blue Ventures Conservation _Kubu Raya Preparation 1.0 Grant		
Blue Ventures Conservation _Kubu Raya Preparation 2.0 Grant		
Blue Ventures Conservation _Kubu Raya Preparation 3.0 Grant		
Blue Ventures Conservation _ROAM phase 1 Grant		
Subconsultant: EcoShape_BwN Monitoring MMA& GB_ST Grant		
EcoShape_Building with Nature 2.0_Q4 Grant		
EcoShape_Building with Nature 2.0 Grant		
Kampung Lestari Grant		
Blue Ventures Conservation _Subgrant KR_1 Grant		
Blue Ventures Conservation _Subgrant Sembilang Grant		
Blue Ventures Conservation _Subgrant KR_2 Grant		



## 2. Pengeluaran

Rincian pengeluaran tanpa pembatasan dari pemberi sumber daya untuk periode dari 1 April 2020 sampai dengan 31 Maret 2021 adalah sebagai berikut:

PENGELUARAN	2021 – 2020		2020 – 2019	
	Audited	Audited	Audited	Audited
Gaji, Upah	328.062.964		327.820.367	
Jasa dan Profesional	59.051.277		87.254.973	
Administratif	112.390.905		85.260.228	
Depresiasi	36.282.201		16.917.224	
Pengeluaran Lain-lain	890.500		-	
<b>TOTAL PENGELUARAN TANPA PEMBATASAN DARI PEMBERI SUMBER DAYA</b>	<b>536.677.847</b>		<b>517.252.792</b>	

## 2. Expenditure

The details of the expenditure without restrictions from the resource grantor for period from April 1, 2020 to March 31, 2021 are as follows:

EXPENDITURE	2021 – 2020		2020 – 2019	
	Audited	Audited	Audited	Audited
Salary, Wages				
Service and Professional				
Administrative				
Depreciation				
Other Expenditure				
<b>TOTAL EXPENDITURE WITHOUT RESTRICTIONS FROM THE RESOURCE GRANTOR</b>	<b>536.677.847</b>		<b>517.252.792</b>	

Rincian pengeluaran dengan pembatasan dari pemberi sumber daya untuk periode dari 1 April 2020 sampai dengan 31 Maret 2021 adalah sebagai berikut:

	2021 – 2020 <b>Audited</b>	2020 – 2019 <b>Audited</b>	
<b>PENGELUARAN</b>			
Program Tetra Tech _LESTARI	273.816.236	2.107.931.634	Tetra Tech _LESTARI Program
Program Crown Agent USA	-	13.200.000	Crown Agent USA Program
Program Yayasan Tropenbos Indonesia	-	6.737.500	Tropenbos Indonesia Foundation Program
Program Blue Ventures Conservation_Persiapan Proyek Sembilang	27.438.479	272.923.918	Blue Ventures Conservation_Sembilang Project Preparation Program
Program Blue Ventures Conservation_Persiapan Kubu Raya 1.0	-	320.755.598	Blue Ventures Conservation_Kubu Raya Preparation 1.0 Program
Program Blue Ventures Conservation_Persiapan Kubu Raya 2.0	-	289.221.973	Blue Ventures Conservation_Kubu Raya Preparation 2.0 Program
Program Blue Ventures Conservation_Persiapan Kubu Raya 3.0	268.138.488	589.916.877	Blue Ventures Conservation_Kubu Raya Preparation 3.0 Program
Program Blue Ventures Conservation_ROAM tahap 1	318.189.254	340.682.792	Blue Ventures Conservation_ROAM phase 1 Program
Program EcoShape _Building with Nature 2.0	559.455.419	1.233.689.586	EcoShape_Building with Nature 2.0 Program
Program Kampung Lestari	568.653.357	-	Kampung Lestari Program
Program Blue Ventures Conservation_Subgrant KR_1	916.612.044	-	Blue Ventures Conservation_Subgrant KR_1 Program
Program Blue Ventures Conservation_Subgrant Sembilang	350.174.745	-	Blue Ventures Conservation_Subgrant Sembilang Program
Program Blue Ventures Conservation_Subgrant KR_2	33.003.591	-	Blue Ventures Conservation_Subgrant KR_2 Program
<b>TOTAL PENGELUARAN DENGAN PEMBATASAN DARI PEMBERI SUMBER DAYA</b>	<b>3.315.481.613</b>	<b>5.175.059.878</b>	<b>TOTAL EXPENDITURE WITH RESTRICTIONS FROM THE RESOURCE GRANTOR</b>

The details of the expenditure with restrictions from the resource grantor for period from April 1, 2020 to March 31, 2021 are as follows:

## E. INFORMASI TAMBAHAN

### 1. Perjanjian

#### a. Tetra Tech\_LESTARI

Yayasan Hutan Biru menerima dana bantuan dari Tetra Tech\_LESTARI untuk mendukung pengeluaran kegiatan Yayasan Hutan Biru sebesar US\$37,009.00 dengan Surat Kontrak dibawah LESTARI, USAID kontrak nomor AID-OAA-I-13-00058; TO Nomor AID-497-15-00005 untuk periode 24 Agustus 2015 sampai dengan 31 Oktober 2015 berdasarkan perjanjian pada tanggal 24 Agustus 2015.

Pada periode dari 1 April 2020 sampai 31 Maret 2021, dana yang diterima dari Tetra Tech\_LESTARI sebesar Rp525.613.908,00.

Pada periode dari 1 April 2020 sampai 31 Maret 2021, pengeluaran program ini sebesar Rp273.816.236,00.

#### b. Blue Ventures Conservation\_ Persiapan Proyek Sembilang

Yayasan Hutan Biru menerima dana bantuan dari Blue Ventures Conservation dengan Kontrak Konsultasi pada tanggal 21 November 2018, sebesar Rp1.199.854.277,00, periode 17 September 2018 sampai dengan 31 January 2019.

Pada periode dari 1 April 2020 sampai 31 Maret 2021, tidak ada penerimaan dana untuk program Blue Ventures Conservation\_Persiapan Proyek Sembilang.

Pada periode dari 1 April 2020 sampai 31 Maret 2021, pengeluaran program ini sebesar Rp27.438.479,00.

## E. ADDITIONAL INFORMATION

### 1. Agreement

#### a. Tetra Tech\_LESTARI

Blue Forests Foundation received a grant from Tetra Tech\_LESTARI to support the activities of the following expenses Blue Forests Foundation, amount of UDS37,009.00 with Letter Contract under LESTARI, USAID Contract Nomor AID-OAA-I-13-00058; TO Nomor AID-497-15-00005 for the period of August 24, 2015 to October 31, 2015 based on agreement dates August 24, 2015.

In period from April 1, 2020 to March 31, 2021, fund received from Tetra Tech\_LESTARI amount of IDR525.613.908,00.

In period from April 1, 2020 to March 31, 2021, expenditure this program amount of IDR273.816.236,00.

#### b. Blue Ventures Conservation\_ Sembilang Project Preparation

Blue Forests Foundation received a grant from Blue Ventures Conservation with Consultancy Contract dates November 21, 2018, amount of IDR1.199.854.277,00, period from September 17, 2018 to January 31, 2019.

In period from April 1, 2020 to March 31, 2021, there has been no fund received for Blue Ventures Conservation\_Sembilang Project Preparation Program.

In period from April 1, 2020 to March 31, 2021, expenditure this program amount of IDR27.438.479,00.

**c. Blue Ventures Conservation\_  
Persiapan Kubu Raya 3.0**

Yayasan Hutan Biru menerima dana bantuan dari *Blue Ventures Conservation* dengan Kontrak Konsultasi pada tanggal 20 Desember 2019, sebesar Rp1.135.141.647,00, periode 1 Januari 2020 sampai dengan 31 Maret 2020.

Pada periode dari 1 April 2020 sampai 31 Maret 2021, dana yang diterima dari *Blue Ventures Conservation\_Persiapan Kubu Raya 3.0* sebesar Rp454.056.659,00.

Pada periode dari 1 April 2020 sampai 31 Maret 2021, pengeluaran program ini sebesar Rp268.138.488,00.

**d. Blue Ventures Conservation\_  
ROAM Tahap 1**

Yayasan Hutan Biru menerima dana bantuan dari *Blue Ventures Conservation* dengan Kontrak Konsultasi pada tanggal 7 Oktober 2019, sebesar Rp945.451.074,00, periode 1 September 2019 sampai dengan 31 Desember 2019.

Pada periode dari 1 April 2020 sampai 31 Maret 2021, tidak ada penerimaan dana untuk program *Blue Ventures Conservation\_ROAM Tahap 1*.

Pada periode dari 1 April 2020 sampai 31 Maret 2021, pengeluaran program ini sebesar Rp318.189.254,00.

**e. EcoShape\_Building with Nature 2.0**

Yayasan Hutan Biru menerima dana bantuan dari *EcoShape* dengan Perjanjian Subkonsultan

**c. Blue Ventures Conservation\_Kubu  
Raya Preparation 3.0**

*Blue Forests Foundation received a grant from Blue Ventures Conservation with Consultancy Contract dates December 20, 2019, amount of IDR1.135.141.647,00, period from January 1, 2020 to March 31, 2020.*

*In period from April 1, 2020 to March 31, 2021, fund received from Blue Ventures Conservation\_Kubu Raya Preparation 3.0 amount of IDR454.056.659,00.*

*In period from April 1, 2020 to March 31, 2021, expenditure this program amount of IDR268.138.488,00.*

**d. Blue Ventures Conservation\_ROAM  
Phase 1**

*Blue Forests Foundation received a grant from Blue Ventures Conservation with Consultancy Contract dates October 7, 2019, amount of IDR945.451.074,00, period from September 1, 2019 to December 31, 2019.*

*In period from April 1, 2020 to March 31, 2021, there has been no fund received for Blue Ventures Conservation\_ROAM Phase 1 program.*

*In period from April 1, 2020 to March 31, 2021, expenditure this program amount of IDR318.189.254,00.*

**e. EcoShape\_Building with Nature 2.0**

*Blue Forests Foundation received a grant from EcoShape with Subconsultancy Agreement based on agreement dates*

berdasarkan perjanjian pada tanggal 5 April 2019, periode dari 1 April 2019 sampai dengan 30 Juni 2020, sebesar €244,047.00.

Pada periode dari 1 April 2020 sampai 31 Maret 2021, dana yang diterima dari EcoShape sebesar Rp2.038.338.405,00.

Pada periode dari 1 April 2020 sampai 31 Maret 2021, pengeluaran program ini sebesar Rp559.455.419,00.

**f. Kampung Lestari**

Yayasan Hutan Biru menerima dana bantuan dari Kampung Lestari dengan perjanjian nomor P2020-0514, pada tanggal 5 Maret 2020, untuk periode dari 1 Oktober 2020 sampai dengan 30 September 2021, sebesar US\$140,000.00.

Pada periode dari 1 April 2020 sampai 31 Maret 2021, dana yang diterima dari Kampung Lestari sebesar Rp2.014.419.644,00.

Pada periode dari 1 April 2020 sampai 31 Maret 2021, pengeluaran program ini sebesar Rp568.653.357,00.

**g. Blue Ventures Conservation\_ Subgrant KR\_1**

Yayasan Hutan Biru menerima dana bantuan dari Blue Ventures Conservation dengan perjanjian sub-hibah pada tanggal 14 Oktober 2020, sebesar £72.248, periode 1 Oktober 2020 sampai dengan 31 Januari 2021.

Pada periode dari 1 April 2020 sampai 31 Maret 2021, dana yang diterima dari Blue Ventures Conservation\_Subgrant KR\_1 sebesar Rp916.612.044,00.

*April 5, 2019, period from April 1, 2019 to June 30, 2020, amount of EUR244,047.00.*

*In period from April 1, 2020 to March 31, 2021, fund received from EcoShape amount of IDR2.038.338.405,00.*

*In period from April 1, 2020 to March 31, 2021, expenditure this program amount of IDR559.455.419,00.*

**f. Kampung Lestari**

*Blue Forests Foundation received a grant from Kampung Lestari with agreement number P2020-0514, dates March 5, 2020, for period from October 1, 2020 to September 30, 2021, amount of USD140,000.00.*

*In period from April 1, 2020 to March 31, 2021, fund received from Kampung Lestari amount of IDR2.014.419.644,00.*

*In period from April 1, 2020 to March 31, 2021, expenditure this program amount of IDR568.653.357,00.*

**g. Blue Ventures Conservation\_ Subgrant KR\_1**

*Blue Forests Foundation received a grant from Blue Ventures Conservation with subgrant agreement dates October 14, 2020, amount of GBP72.248, period from October 1, 2020 to January 31, 2021.*

*In period from April 1, 2020 to March 31, 2021, fund received from Blue Ventures Conservation\_Subgrant KR\_1 amount of IDR916.612.044,00.*



Pada periode dari 1 April 2020 sampai 31 Maret 2021, pengeluaran program ini sebesar Rp916.612.044,00.

**h. *Blue Ventures Conservation\_ Subgrant Sembilang***

Yayasan Hutan Biru menerima dana bantuan dari *Blue Ventures Conservation* dengan perjanjian sub-hibah pada tanggal 30 November 2020, sebesar Rp1.295.514.213,00, periode 7 Desember 2020 sampai dengan 31 Mei 2021.

Pada periode dari 1 April 2020 sampai 31 Maret 2021, dana yang diterima dari *Blue Ventures Conservation\_Subgrant Sembilang* sebesar Rp777.308.528,00.

Pada periode dari 1 April 2020 sampai 31 Maret 2021, pengeluaran program ini sebesar Rp350.174.745,00.

**i. *Blue Ventures Conservation\_ Subgrant KR\_2***

Yayasan Hutan Biru menerima dana bantuan dari *Blue Ventures Conservation* dengan perjanjian sub-hibah pada tanggal 19 April 2021, sebesar Rp1.159.552.673,00, periode 1 Februari 2021 sampai dengan 31 Desember 2021.

Pada periode dari 1 April 2020 sampai 31 Maret 2021, dana yang diterima dari *Blue Ventures Conservation\_Subgrant KR\_2* sebesar Rp367.137.008,00.

Pada periode dari 1 April 2020 sampai 31 Maret 2021, pengeluaran program ini sebesar Rp33.003.591,00.

*In period from April 1, 2020 to March 31, 2021, expenditure this program amount of IDR916.612.044,00.*

**h. *Blue Ventures Conservation\_ Subgrant Sembilang***

*Blue Forests Foundation received a grant from *Blue Ventures Conservation* with subgrant agreement dates November 30, 2020, amount of IDR1.295.514.213,00, period from December 7, 2020 to May 31, 2021.*

*In period from April 1, 2020 to March 31, 2021, fund received from *Blue Ventures Conservation\_Subgrant Sembilang* amount of IDR777.308.528,00.*

*In period from April 1, 2020 to March 31, 2021, expenditure this program amount of IDR350.174.745,00.*

**i. *Blue Ventures Conservation\_ Subgrant KR\_2***

*Blue Forests Foundation received a grant from *Blue Ventures Conservation* with subgrant agreement dates April 19, 2021, amount of IDR1.159.552.673,00, period from February 1, 2021 to December 31, 2021.*

*In period from April 1, 2020 to March 31, 2021, fund received from *Blue Ventures Conservation\_Subgrant KR\_2* amount of IDR367.137.008,00.*

*In period from April 1, 2020 to March 31, 2021, expenditure this program amount of IDR33.003.591,00.*

**2. LAPORAN PERTANGGUNG JAWABAN DANA  
YAYASAN HUTAN BIRU  
PERIODE DARI 1 APRIL 2020 S.D 31 MARET 2021**  
(Dinyatakan dalam satuan Rupiah)



**2. FUND ACCOUNTABILITY STATEMENT**  
**BLUE FORESTS FOUNDATION**  
**PERIOD FROM APRIL 1, 2020 TO MARCH 31, 2021**  
(Expressed in Indonesian Rupiah)

	Hibah / Grant							
	Tetra Tech_ LESTARI	EcoShape_BwN 1.0	Funding Management Agreement	Goodplanet Foundation	Crown Agent USA	Blue Ventures Conservation_Sembilang Project Preparation	Blue Ventures Conservation_Kubu Raya Preparation 3.0	Blue Ventures Conservation_ROAM Phase 1
Keterangangan	IDR	IDR	IDR	IDR	IDR	IDR	IDR	IDR
A. Anggaran	US\$37,009	-	72,759,845	EUR17,752.50	US\$2,783	1,199,854.277	1,135,141,647	945,451,074
B. Penerimaan								
1. Penyeitanan Hibah	525,613,908	-	-	-	-	-	454,056,659	-
Total Penerimaan (B)	525,613,908	-	-	-	-	-	454,056,659	-
C. Pengeluaran								
1. Pengeluaran Program Tetra Tech_ LESTARI	266,208,375	-	-	-	-	-	-	-
1.1. Tenaga Kerja Langsung	7,807,861	-	-	-	-	-	-	-
1.2. Beban Langsung Lainnya	-	-	-	-	-	-	-	-
2. Pengeluaran Program EcoShape_Building with Nature 1.0	-	-	-	-	-	-	-	-
3. Pengeluaran Program Perjanjian Pengelolaan Keuangan	-	-	-	-	-	-	-	-
3.1. Transportation, accommodation, meals, material	-	-	-	-	-	-	-	-
4. Pengeluaran Program Goodplanet Foundation	-	-	-	-	-	-	-	-
5. Pengeluaran Program Crown Agent USA	-	-	-	-	-	-	-	-
5.1. CEADIR	-	-	-	-	-	-	-	-
6. Pengeluaran Program Blue Ventures Conservation_Persiapan Proyek_ Sembilang	-	-	-	-	-	-	-	-
6.1. Personnel	-	-	-	-	-	-	16,150,000	-
6.2. Other Direct Cost	-	-	-	-	-	-	628,979	-
6.3. Activity Cost	-	-	-	-	-	-	10,656,500	-
7. Pengeluaran Program Blue Ventures Conservation_Kubu Raya Preparation 3.0	-	-	-	-	-	-	-	-
7.1. Personnel	-	-	-	-	-	-	242,641,311	-
7.2. Other Direct Cost	-	-	-	-	-	-	4,900,000	-
7.3. Activity Cost	-	-	-	-	-	-	20,597,177	-
8. Pengeluaran Program Blue Ventures Conservation_ROAM phase 1	-	-	-	-	-	-	-	-
8.1. Personnel	-	-	-	-	-	-	265,934,054	-
8.2. Activity	-	-	-	-	-	-	52,255,200	-
Drafting the Methodology and toolkit for activities and program approaches	-	-	-	-	-	-	-	-
Initial stakeholder meeting for Preparation and Planning Phase	-	-	-	-	-	-	-	-
Total Pengeluaran (C)	273,816,236	-	-	-	-	-	27,438,479	268,138,488
D. Perubahan Aset Neto	251,797,672	-	-	-	-	-	(27,438,479)	185,918,171
E. Saldo Awal Aset Neto	56,381,674	(107,875,081)	3,759,488	60,350,503	80,435,337	364,953,242	91,168,111	415,678,067
F. Aset Neto yang dibebaskan dari Terikat	-	-	-	-	-	(337,514,763)	(277,086,282)	(97,488,813)
G. Saldo Akhir Aset Neto	308,179,345	(107,875,081)	3,759,488	60,350,503	80,435,337	-	-	-
H. Ending Balance of Net Assets	-	-	-	-	-	-	-	-
<b>Total Expenditure (C)</b>							<b>318,189,254</b>	
<b>D. Change in Net Assets</b>							<b>(318,189,254)</b>	
<b>E. Beginning balance of net assets</b>								
<b>F. Net Assets Released from Restricted</b>								
<b>G. Ending Balance of Net Assets</b>								

**2. LAPORAN PERTANGGUNG JAWABAN DANA  
YAYASAN HUTAN BIRU  
PERIODE DARI 1 APRIL 2020 S.D 31 MARET 2021**  
(Dinyatakan dalam satuan Rupiah)

(Lanjutan)



**2. FUND ACCOUNTABILITY STATEMENT  
BLUE FORESTS FOUNDATION  
PERIOD FROM APRIL 1, 2020 TO MARCH 31, 2021  
(Expressed in Indonesian Rupiah)**

(Lanjutan)

(Continued)

Hibah / Grant						
Blue Ventures Conservation_ Subgrant KR_1						
Keterangan	EcoShape_Ebuilding with Nature 2.0	Wetlands Indonesia	CDU RIEL	Kampung Lestari	Blue Ventures Conservation_ Subgrant KR_1'	Blue Ventures Conservation_ Subgrant KR_2
A. Anggaran	IDR	IDR	IDR	IDR	IDR	IDR
B. Penenerimaan	EUR244.047	75.400.000	-	USD140.000	GBP72.248	1.295.514.213
1. Penerimaan Hibah						1.159.552.673
Total Penerimaan Hibah	2.038.338.405	-	-	2.014.419.644	916.612.044	367.137.008
C. Pengeluaran	2.038.338.405	-	-	2.014.419.644	916.612.044	367.137.008
9. Pengeluaran Program EcoShape_Building with Nature 2.0						9. EcoShape_Building with Nature 2.0 Program Expenses
9.1. Personnel	424.743.181	-	-	-	-	9.1. Personnel
9.2. Other Direct Cost	9.923.394	-	-	-	-	9.2. Other Direct Cost
9.3. Activity:						9.3. Activity:
Community Facilitation-Mangrove Restoration	8.602.000	-	-	-	-	Community Facilitation-Mangrove Restoration
Community Facilitation-Sustainable Aquaculture Monitoring (Monthly)	6.916.275	-	-	-	-	Community Facilitation-Sustainable Aquaculture Monitoring (Monthly)
9.4. Travel Cost	6.895.875	-	-	-	-	9.4. Travel Cost
9.5. Fix Fee	51.515.110	-	-	-	-	9.5. Fix Fee
10. Pengeluaran Program Kampung Lestari	50.859.584	-	-	-	-	10. Kampung Lestari Program Expenses
10.1. Personnel						10.1. Personnel
10.2. Other Direct Cost						10.2. Other Direct Cost
10.3. Activity:						10.3. Activity:
Assess the socio-economic and ecological conditions of the village as a basis for program planning and intervention	-	-	-	-	-	Assess the socio-economic and ecological conditions of the village as a basis for program planning and intervention
10.4. Travel Cost						10.4. Travel Cost
11. Pengeluaran Program Blue Ventures Conservation_ subgrant KR_1						11. Blue Ventures Conservation_subgrant KR_1 Program Expenses
11.1. Personnel						11.1. Personnel
11.2. Allowances						11.2. Allowances
11.3. Office Cost						11.3. Office Cost
11.4. Activity:						11.4. Activity:
Staff Recruitment dan mobilization						Staff Recruitment dan mobilization
Socialization						Socialization
PRA training for village level guides and stakeholders						Implementation of PRA for village level guides and stakeholders
Implementation of PRA for village level guides and stakeholders						Implementation of PRA for village level guides and stakeholders
Identification of potential forest management areas for timber and non-timber use that provide community access and control in forest management areas (Desa Hutan, Witu KPH, Concessions, AP/L).						Identification of potential forest management areas for timber and non-timber use that provide community access and control in forest management areas (Desa Hutan, Witu KPH, Concessions, AP/L).
Fisheries Diagnostic						Fisheries Diagnostic
CFS facilitator ToT (extension agent or village champion)						CFS facilitator ToT (extension agent or village champion)
Capture fisheries and CFS fisheries curriculum development						Capture fisheries and CFS fisheries curriculum development
Research on existing livelihoods and opportunities for the development of communities alternative livelihoods of NR coastal based						Research on existing livelihoods and opportunities for the development of communities alternative livelihoods of NR coastal based

**2. LAPORAN PERTANGGUNG JAWABAN DANA  
YAYASAN HUTAN BIRU  
PERIODE DARI 1 APRIL 2020 S.D 31 MARET 2021**  
(Dinyatakan dalam satuan Rupiah)

(Lanjutan)



**2. FUND ACCOUNTABILITY STATEMENT  
BLUE FORESTS FOUNDATION  
PERIOD FROM APRIL 1, 2020 TO MARCH 31, 2021**  
(Expressed in Indonesian Rupiah)

(Continued)

Keterangan	Hibah / Grant						Description
	EcoShape - Building with Nature 2.0	Wetlands International Indonesia	CDU RIEL	Kampung Lestari	Blue Ventures Conservation, Subgrant KR_1	Blue Ventures Conservation, Subgrant Sembilang	
CFS of non-timber management of forest products and agriculture for sustainable management of coastal resources including group formation, implementation of CFS, and dissemination of Learning Outcomes	-	-	-	-	11.524.500	-	CFS of non-timber management of forest products and agriculture for sustainable management of coastal resources including group formation, implementation of CFS, and dissemination of Learning Outcomes
Research on opportunities and analysis of sustainable coastal resource-based products (small/medium /large scale)	-	-	-	-	1.675.000	-	Research on opportunities and analysis of sustainable coastal resource-based products (small/medium /large scale)
<b>12. Pengeluaran Program Blue Ventures Conservation, subgrant Sembilang</b>	-	-	-	-	-	-	<b>12. Blue Ventures Conservation, subgrant Sembilang Program Expenses</b>
12.1. Personnel	-	-	-	-	-	-	12.1. Personnel
12.2. Allowances	-	-	-	-	-	-	12.2. Allowances
12.3. Office Cost	-	-	-	-	-	-	12.3. Office Cost
12.4. Activity	-	-	-	-	-	-	12.4. Activity:
Assessment of key Biophysical and Socio-Tenurial factors	-	-	-	-	-	-	Assessment of key Biophysical and Socio-Tenurial factors
<b>13. Pengeluaran Program Blue Ventures Conservation, subgrant KR_2</b>	-	-	-	-	-	-	<b>13. Blue Ventures Conservation, subgrant KR_2 Program Expenses</b>
13.1. Personnel	-	-	-	-	-	-	13.1. Personnel
13.2. Office Cost:	-	-	-	-	-	-	13.2. Office Cost:
Head Office at Makassar	-	-	-	-	-	-	Head Office at Makassar
Site Office at Pontianak	-	-	-	-	-	-	Site Office at Pontianak
13.3. Activity:	-	-	-	-	-	-	13.3. Activity:
Staff Recruitment dan mobilization	-	-	-	-	-	-	Staff Recruitment dan mobilization
<b>Total Pengeluaran (C)</b>	<b>559.455.419</b>	<b>-</b>	<b>-</b>	<b>568.653.357</b>	<b>916.612.044</b>	<b>350.174.745</b>	<b>33.003.591</b>
<b>D. Perubahan Aset Neto</b>	<b>1.478.882.987</b>	<b>-</b>	<b>-</b>	<b>1.445.766.287</b>	<b>-</b>	<b>427.133.783</b>	<b>334.133.417</b>
<b>E. Saldo Awal Aset Neto</b>	<b>101.815.148</b>	<b>(13.836.600)</b>	<b>(63.151.900)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>F. Aset Neto yang dilebaskan dari Terikat</b>	<b>(1.580.598.135)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>G. Saldo Akhir Aset Neto</b>	<b>-</b>	<b>(13.836.600)</b>	<b>(63.151.900)</b>	<b>1.445.766.287</b>	<b>-</b>	<b>427.133.783</b>	<b>334.133.417</b>
							<b>H. Ending Balance of Net Assets</b>