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

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

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

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BM&W
Kantor AkuntanPublik
Drs. Bambang Mudjiono&Widiarto
Registered Public Accountants
License : 449/KM.1/2009

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.

Tanggung jawab manajemen atas laporan keuangan

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.

Tanggung jawab auditor

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.

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.

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.*

Management's responsibility for the financial statements

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.

Auditor's responsibility

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.

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.

Jl. Tebet Barat Raya No. 31D
Jakarta Selatan 12810
Indonesia
Telp. (+62-21) 831 8124 Fax. (+62-21) 8379 7890

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.

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.

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

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

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.

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

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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

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

Saya yang bertandatangan dibawah ini:

I, the undersigned:

Nama	: Rio Ahmad	*Name*	*: Rio Ahmad*
Alamat Kantor	: Jl. Pengayoman, Komplek Mawar Blok A 17-18 Makassar, Kecamatan Panakkukang, Kota Makassar, Sulawesi Selatan, 90222	*Office Address*	*: Jl. Pengayoman, Komplek Mawar Blok A 17-18 Makassar, Panakukkang District, Makassar City, South Sulawesi, 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	*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*
Telepon	: 0411-440443	*Telephone*	*: 0411-440443*
Jabatan	: Direktur	*Title*	*: Director*

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.

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*

METERAI TEMPEL
8CCEEAJX397723315

Rio Ahmad
Direktur/*Director*

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*	
ASET				***ASSETS***
ASET LANCAR				***CURRENT ASSETS***
Kas dan Setara Kas	6.429.563.985	C.1	2.861.371.254	*Cash and Cash Equivalent*
Piutang	-	C.2	-	*Receivable*
Uang Muka	29.350.000	C.3	4.300.000	*Advance*
Jumlah Aset Lancar	**6.458.913.985**		**2.865.671.254**	***Total Current Assets***
ASET TIDAK LANCAR		C.4		***NON-CURRENT ASSETS***
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	*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)*
Jumlah Aset Tidak Lancar	**182.667.887**		**81.911.125**	***Total Non-Current Assets***
JUMLAH ASET	**6.641.581.872**		**2.947.582.379**	***TOTAL ASSETS***
LIABILITAS DAN ASET NETO				***LIABILITIES AND NET ASSETS***
LIABILITAS		C.5		***LIABILITIES***
Utang	182.752.695		145.169.171	*Payable*
Jumlah Liabilitas	**182.752.695**		**145.169.171**	***Total Liabilities***
ASET NETO		C.6		***NET ASSETS***
Tanpa Pembatasan dari Pemberi Sumber Daya	4.248.036.203		2.076.836.824	*Without Restrictions from the Resource Grantor*
Dengan Pembatasan dari Pemberi Sumber Daya	2.210.792.974		725.576.384	*With Restrictions from the Resource Grantor*
Jumlah Aset Neto	**6.458.829.177**		**2.802.413.208**	***Total Net Assets***
JUMLAH LIABILITAS DAN ASET NETO	**6.641.581.872**		**2.947.582.379**	***TOTAL LIABILITIES AND NET ASSETS***

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	Total		Without Restrictions from the Resource Grantor	With Restrictions from the Resource Grantor	Total	
PENERIMAAN				D.1				***RECEIPTS***
Sumbangan dan Lainnya	68.087.563	7.093.486.196	7.161.573.759		137.027.838	6.336.065.648	6.473.093.486	*Donation and Others*
Penerimaan Lain-lain	347.001.670	-	347.001.670		484.078.022	-	484.078.022	*Other Receipt*
Jumlah Penerimaan	**415.089.233**	**7.093.486.196**	**7.508.575.429**		**621.105.860**	**6.336.065.648**	**6.957.171.508**	***Total Receipts***
PENGELUARAN				D.2				***EXPENDITURES***
Gaji, Upah	328.062.964	2.442.452.045	2.770.515.009		327.820.367	3.892.562.814	4.220.383.181	*Salary, Wages*
Jasa dan Profesional	59.051.277	-	59.051.277		87.254.973	-	87.254.973	*Service and Professional*
Administratif	112.390.905	873.029.568	985.420.473		85.260.228	1.282.497.064	1.367.757.292	*Administrative*
Depresiasi	36.282.201	-	36.282.201		16.917.224	-	16.917.224	*Depreciation*
Pengeluaran Lain-lain	890.500	-	890.500		-	-	-	*Other Expenditure*
Jumlah Pengeluaran	**536.677.847**	**3.315.481.613**	**3.852.159.460**		**517.252.792**	**5.175.059.878**	**5.692.312.670**	***Total Expenditures***
Surplus/(Defisit)	**(121.588.614)**	**3.778.004.583**	**3.656.415.969**		**103.853.068**	**1.161.005.770**	**1.264.858.838**	***Surplus/(Deficit)***
PENGHASILAN KOMPREHENSIF LAIN:								***OTHER COMPREHENSIVE INCOME:***
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*
TOTAL PENGHASILAN KOMPREHENSIF	**2.171.199.379**	**1.485.216.590**	**3.656.415.969**		**614.236.841**	**650.621.997**	**1.264.858.838**	***TOTAL COMPREHENSIVE INCOME***

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 / ***Blue Forests Foundation***

LAPORAN PERUBAHAN ASET NETO / ***STATEMENT OF CHANGE IN NET ASSETS***

Per 1 April 2020 s.d 31 Maret 2021 / ***As of April 1, 2020 to March 31, 2021***

(Dinyatakan dalam Satuan Rupiah) / *(Expressed in Indonesian Rupiah)*

	2020 – 2021 ***Audited***			***Notes/* Catatan**	**2019 – 2020** ***Audited***			
	Without Restrictions from the Resource Grantor	***With Restrictions from the Resource Grantor***	***Total***		***Without Restrictions from the Resource Grantor***	***With Restrictions from the Resource Grantor***	***Total***	
ASET NETO								***NET ASSETS***
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*
Saldo Akhir Aset Neto	**4.248.036.203**	**2.210.792.974**	**6.458.829.177**		**2.076.836.824**	**725.576.384**	**2.802.413.208**	***Ending Balance Net Assets***
PENGHASILAN KOMPREHENSIF LAIN								***OTHER COMPREHENSIVE INCOME***
Saldo Awal	-	-	-		-	-	-	*Beginning Balance*
Penghasilan Komprehensif Tahun Berjalan	-	-	-		-	-	-	*Current Year Comprehensive Income*
Saldo Akhir Penghasilan Komprehensif Lain	-	-	-		-	-	-	***Ending Balance Other Comprehensive Income***
TOTAL ASET NETO	**4.248.036.203**	**2.210.792.974**	**6.458.829.177**		**2.076.836.824**	**725.576.384**	**2.802.413.208**	***TOTAL NET ASSETS***

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*	
AKTIVITAS OPERASI				***OPERATING ACTIVITIES***
Penerimaan dari Sumbangan dan Lainnya	7.508.575.429		6.957.171.508	*Receiption 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*
Rekonsiliasi perubahan dalam aset neto menjadi kas neto yang digunakan untuk aktivitas operasi :				***Adjustment to reconcile change in net assets to net cash used for operating activities :***
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*
Kas Neto dari Aktivitas Operasi	**3.705.231.694**		**1.201.481.667**	***Net Cash from Operating Activities***
AKTIVITAS INVESTASI				***INVESTING ACTIVITIES***
Pengadaan Aset Tetap	(137.038.963)		(25.297.998)	*Procurement of Fixed Assets*
Kas Neto yang digunakan untuk aktivitas investasi	**(137.038.963)**		**(25.297.998)**	***Net Cash used to Investing Activities***
KENAIKAN/(PENURUNAN) NETO KAS DAN SETARA KAS	**3.568.192.731**		**1.176.183.669**	***NET INCREASE/ (DECREASE) IN CASH AND CASH EQUIVALENT***
KAS DAN SETARA KAS AWAL PERIODE	2.861.371.254		1.685.187.585	*CASH AND CASH EQUIVALENT, BEGINNING*
KAS DAN SETARA KAS AKHIR PERIODE	**6.429.563.985**		**2.861.371.254**	***CASH AND CASH EQUIVALENT, ENDING***

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

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.

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 receiption with restrictions from the resource grantor. Receipts of funds that are not restricted in use are presented as receiption 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. 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 komperehensif.

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 are 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. 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.

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.

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

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.

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. Penyelesaian Laporan Keuangan

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

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

C. EXPLANATION STATEMENT OF FINANCIAL POSITION ITEMS

1. Kas dan Setara Kas

1. Cash and Cash Equivalent

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

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

	2020 – 2021 *Audited*	2019 – 2020 *Audited*	
Kas di tangan			***Cash on hand***
Kas Kecil	-	1.349.200	*Petty Cash*
Kas di Bank			***Cash In banks***
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*
Total Kas dan Setara Kas	**6.429.563.985**	**2.861.371.254**	***Total Cash and Cash Equivalent***

2. Piutang

2. Receivable

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

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

3. Uang Muka

3. Advance

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

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

	2020 – 2021 *Audited*	2019 – 2020 *Audited*	
Uang Muka			***Advance***
Uang Muka Staf	29.350.000	4.300.000	*Staff Advance*
Total Uang Muka	**29.350.000**	**4.300.000**	***Total Advance***

4. Aset Tetap

4. Fixed Assets

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

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*

	Awal *Beginning*	Penambahan *Addition*	Pengurangan *Deduction*	Akhir *Ending*	
Nilai Perolehan					***Acquisition Costs***
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***
Akumulasi Penyusutan					***Accumulation of depreciation***
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***
Nilai Buku	**81.911.125**	**100.756.762**	**-**	**182.667.887**	***Book Value***

31 Maret 2020, dan 31 Maret 2019/*March 31, 2020, and March 31, 2019*

	Awal *Beginning*	Penambahan *Addition*	Pengurangan *Deduction*	Akhir *Ending*	
Nilai Perolehan					***Acquisition Costs***
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***
Akumulasi Penyusutan					***Accumulation of depreciation***
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***
Nilai Buku	**73.530.351**	**8.380.774**	**-**	**81.911.125**	***Book Value***

5. Utang

5. Payable

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

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

	2020 – 2021 *Audited*	2019 – 2020 *Audited*	
Utang			***Payable***
Utang Lain-lain	182.752.695	145.169.171	*Other Payable*
Total Utang	**182.752.695**	**145.169.171**	***Total Payable***

6. Aset Neto

6. Net Assets

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

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

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

D. POS-POS LAPORAN PENGHASILAN KOMPREHENSIF

D. STATEMENT OF COMPREHENSIVE INCOME ITEMS

1. Penerimaan

1. Receipts

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

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			2020 – 2019 Audited			
	Contribution	Other Receipt	Total	Contribution	Other Receipt	Total	
PENERIMAAN							***RECEIPT***
Sumbangan	68.087.563	-	68.087.563	137.027.838	-	137.027.838	*Donation*
Penerimaan Bunga	-	84.615.475	84.615.475	-	36.043.698	36.043.698	*Interest Receipt*
Penerimaan Lain-lain	-	262.386.195	262.386.195	-	448.034.324	448.034.324	*Other Receipt*
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*
TOTAL PENERIMAAN TANPA PEMBATASAN DARI PEMBERI SUMBER DAYA	**68.087.563**	**2.639.789.663**	**2.707.877.226**	**137.027.838**	**994.461.795**	**1.131.489.633**	***TOTAL RECEIPT WITHOUT RESTRICTIONS FROM THE RESOURCE GRANTOR***

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

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

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

2. Pengeluaran

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

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:

	2021 – 2020 *Audited*	2020 – 2019 *Audited*	
PENGELUARAN			***EXPENDITURE***
Gaji, Upah	328.062.964	327.820.367	*Salary, Wages*
Jasa dan Profesional	59.051.277	87.254.973	*Service and Professional*
Administratif	112.390.905	85.260.228	*Administrative*
Depresiasi	36.282.201	16.917.224	*Depreciation*
Pengeluaran Lain-lain	890.500	-	*Other Expenditure*
TOTAL PENGELUARAN TANPA PEMBATASAN DARI PEMBERI SUMBER DAYA	**536.677.847**	**517.252.792**	***TOTAL EXPENDITURE WITHOUT RESTRICTIONS FROM THE RESOURCE GRANTOR***

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

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

	2021 – 2020 ***Audited***	**2020 – 2019** ***Audited***	
PENGELUARAN			***EXPENDITURE***
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*
TOTAL PENGELUARAN DENGAN PEMBATASAN DARI PEMBERI SUMBER DAYA	**3.315.481.613**	**5.175.059.878**	***TOTAL EXPENDITURE WITH RESTRICTIONS FROM THE RESOURCE GRANTOR***

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 nomorAID-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.

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 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.

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*

Yayasan Hutan Biru menerima dana bantuan dari EcoShape dengan Perjanjian Subkonsultan

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.

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

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

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

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

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

f. Kampung Lestari

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.

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.

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

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

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

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*

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.

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.

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.

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.

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*

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.

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.

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

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

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

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*

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.

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.

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.

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.

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 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	
Keterangan	IDR	IDR	IDR	IDR	IDR	IDR	IDR	IDR	Description
A. Anggaran	US$37,009	-	72.759.645	EUR17,752.50	US$2,783	1.199.854.277	1.135.141.647	945.451.074	A. Budget
B. Penerimaan									B. Receipt
1. Penerimaan Hibah	525.613.908	-	-	-	-	-	454.056.659	-	1. Receipt of Grants
Total Penerimaan (B)	525.613.908	-	-	-	-	-	454.056.659	-	Total Receipt (B)
C. Pengeluaran									C. Expenditure
1. Pengeluaran Program Tetra Tech_LESTARI									1. Tetra Tech_LESTARI Program Expenses
1.1. Tenaga Kerja Langsung	266.208.375	-	-	-	-	-	-	-	1.1. Direct Labor
1.2. Beban Langsung Lainnya	7.607.861	-	-	-	-	-	-	-	1.2. Other Direct Cost
2. Pengeluaran Program *EcoShape_Building with Nature 1.0*	-	-	-	-	-	-	-	-	2. EcoShape_Building with Nature 1.0 Program Expenses
3. Pengeluaran Program Perjanjian Pengelolaan Keuangan									3. Funding Management Agreement Program Expenses
3.1. *Transportation, accommodation, meals, material*	-	-	-	-	-	-	-	-	3.1. Transportation, accommodation, meals, material
4. Pengeluaran Program Goodplanet Foundation	-	-	-	-	-	-	-	-	4. Goodplanet Foundation Program Expenses
5. Pengeluaran Program Crown Agent USA									5. IUCN_Film Making Program Expenses
5.1. *CEADIR*	-	-	-	-	-	-	-	-	5.1. CEADIR
6. Pengeluaran Program Blue Ventures Conservation_ Persiapan Proyek Sembilang									6. Blue Ventures Conservation_ Sembilang Project Preparation Program Expenses
6.1. *Personnel*	-	-	-	-	-	16.150.000	-	-	6.1. Personnel
6.2. *Other Direct Cost*	-	-	-	-	-	628.979	-	-	6.2. Other Direct Cost
6.3. *Activity Cost*	-	-	-	-	-	10.659.500	-	-	6.3. Activity Cost
7. Pengeluaran Program Blue Ventures Conservation_Kubu Raya Preparation 3.0									7. Blue Ventures Conservation_Kubu Raya Preparation 3.0 Program Expenses
7.1. *Personnel*	-	-	-	-	-	-	242.641.311	-	7.1. Personnel
7.2. *Other Direct Cost*	-	-	-	-	-	-	4.900.000	-	7.2. Other Direct Cost
7.3. *Activity Cost:*									7.3. Activity Cost:
Drafting the Methodology and toolkit for activities and program approaches	-	-	-	-	-	-	20.597.177	-	Drafting the Methodology and toolkit for activities and program approaches
8. Pengeluaran Program *Blue Ventures Conservation_ROAM phase 1*									8. Blue Ventures Conservation_ROAM phase 1 Program Expenses
8.1. *Personnel*	-	-	-	-	-	-	-	265.934.054	8.1. Personnel
8.2. *Activity:*									8.2. Activity Cost:
Initial stakeholder meeting for Preparation and Planning Phase	-	-	-	-	-	-	-	52.255.200	Initial stakeholder meeting for Preparation and Planning Phase
Total Pengeluaran (C)	**273.816.236**	-	-	-	-	**27.438.479**	**268.138.488**	**318.189.254**	**Total Expenditure (C)**
D. Perubahan Aset Neto	**251.797.672**	-	-	-	-	**(27.438.479)**	**185.918.171**	**(318.189.254)**	**D. Change in Net Assets**
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**	**E. Beginning balance of net assets**
F. Aset Neto yang dibebaskan dari Terikat	-	-	-	-	-	**(337.514.763)**	**(277.086.282)**	**(97.488.813)**	**F. Net Assets Released from Restricted**
G. Saldo Akhir Aset Neto	**308.179.345**	**(107.875.081)**	**3.759.488**	**60.350.503**	**80.435.337**	-	-	-	**G. Ending Balance of Net Assets**

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)

(Lanjutan) *(Continued)*

	Hibah / Grant							
	EcoShape_ Building with Nature 2.0	**Wetlands International Indonesia**	**CDU RIEL**	**Kampung Lestari**	**Blue Ventures Conservation_ Subgrant KR_1**	**Blue Ventures Conservation_ Subgrant Sembilang**	**Blue Ventures Conservation_ Subgrant KR_2**	
Keterangan	**IDR**	**IDR**	**IDR**	**IDR**	**IDR**	**IDR**	**IDR**	***Description***
A. Anggaran	EUR244.047	75.400.000	-	USD140.000	GBP72.248	1.295.514.213	1.159.552.673	***A. Budget***
B. Penerimaan								***B. Receipt***
1. Penerimaan Hibah	2.038.338.405	-	-	2.014.419.644	916.612.044	777.308.528	367.137.008	*1. Receipt of Grants*
Total Penerimaan (B)	**2.038.338.405**	-	-	**2.014.419.644**	**916.612.044**	**777.308.528**	**367.137.008**	***Total Receipt (B)***
C. Pengeluaran								***C. Expenditure***
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	6.916.275	-	-	-	-	-	-	*Community Facilitation-Sustainable Aquaculture*
Monitoring (Monthly)	6.895.875	-	-	-	-	-	-	*Monitoring (Monthly)*
9.4. *Travel Cost*	51.515.110	-	-	-	-	-	-	*9.4. Travel Cost*
9.5. *Fix Fee*	50.859.584	-	-	-	-	-	-	*9.5. Fix Fee*
10. Pengeluaran Program Kampung Lestari								***10. Kampung Lestari Program Expenses***
10.1. *Personnel*	-	-	-	382.129.893	-	-	-	*10.1. Personnel*
10.2. *Other Direct Cost*	-	-	-	124.925.564	-	-	-	*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	-	-	-	23.028.000	-	-	-	*Assess the socio-economic and ecological conditions of the village as a basis for program planning and intervention*
10.4. *Travel Cost*	-	-	-	38.569.900	-	-	-	*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*	-	-	-	-	512.953.390	-	-	*11.1. Personnel*
11.2. *Allowances*	-	-	-	-	19.459.202	-	-	*11.2. Allowances*
11.3. *Office Cost*	-	-	-	-	41.674.682	-	-	*11.3. Office Cost*
11.4. *Activity:*								*11.4. Activity:*
Staff Recruitment dan mobilization	-	-	-	-	22.237.800	-	-	*Staff Recruitment dan mobilization*
Socialization	-	-	-	-	44.518.092	-	-	*Socialization*
PRA training for village level guides and stakeholders	-	-	-	-	35.400.600	-	-	*PRA training for village level guides and stakeholders*
Implementation of PRA for village level guides and stakeholders	-	-	-	-	66.954.236	-	-	*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, Wiltu KPH, concessions, APL)	-	-	-	-	10.841.856	-	-	*Identification of potential forest management areas for timber and non-timber use that provide community access and control in forest management areas (Desa Hutan, Wiltu KPH, concessions, APL)*
Fisheries Diagnostic	-	-	-	-	59.307.236	-	-	*Fisheries Diagnostic*
CFS facilitator ToT (extension agent or village champion) Capture fisheries and CFS fisheries curriculum development	-	-	-	-	86.285.450	-	-	*CFS facilitator ToT (extension agent or village champion) Capture fisheries and CFS fisheries curriculum development*
Research on existing livelihoods and opportunities for the development of communities alternative livelihoods of NR coastal based	-	-	-	-	3.580.000	-	-	*Research on existing livelihoods and opportunities for the development of communities alternative livelihoods of NR coastal based*

2. LAPORAN PERTANGGUNG JAWABAN DANA
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2. FUND ACCOUNTABILITY STATEMENT
BLUE FORESTS FOUNDATION
PERIOD FROM APRIL 1, 2020 TO MARCH 31, 2021
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(Lanjutan) *(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	Blue Ventures Conservation_ Subgrant KR_2	
	IDR	IDR	IDR	IDR	IDR	IDR	IDR	
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)*
12. Pengeluaran Program *Blue Ventures Conservation_subgrant Sembilang*								***12. Blue Ventures Conservation_subgrant Sembilang Program Expenses***
12.1. *Personnel*	-	-	-	-	-	258.525.904	-	*12.1. Personnel*
12.2. *Allowances*	-	-	-	-	-	24.299.044	-	*12.2. Allowances*
12.3. *Office Cost*	-	-	-	-	-	14.810.877	-	*12.3. Office Cost*
12.4. *Activity:*								*12.4. Activity:*
Assessment of key Biophysical and Socio-tenurial factors	-	-	-	-	-	52.538.920	-	*Assessment of key Biophysical and Socio-tenurial factors*
13. Pengeluaran Program *Blue Ventures Conservation_ subgrant KR_2*								***13. Blue Ventures Conservation_ subgrant KR_2 Program Expenses***
13.1. *Personnel*	-	-	-	-	-	-	3.020.293	*13.1. Personnel*
13.2. *Office Cost:*								*13.2. Office Cost:*
Head Office at Makassar	-	-	-	-	-	-	2.900	*Head Office at Makassar*
Site Office at Pontianak	-	-	-	-	-	-	27.000.000	*Site Office at Pontianak*
13.3. *Activity:*								*13.3. Activity:*
Staff Recruitment dan mobilization	-	-	-	-	-	-	2.980.398	*Staff Recruitment dan mobilization*
Total Pengeluaran (C)	**559.455.419**	-	-	**568.653.357**	**916.612.044**	**350.174.745**	**33.003.591**	***Total Expenditure (C)***
D. Perubahan Aset Neto	**1.478.882.987**	-	-	**1.445.766.287**	-	**427.133.783**	**334.133.417**	***D. Change in Net Assets***
E. Saldo Awal Aset Neto	**101.815.148**	**(13.836.600)**	**(63.151.900)**	-	-	-	-	***E. Beginning balance of net assets***
F. Aset Neto yang dibebaskan dari Terikat	**(1.580.698.135)**	-	-	-	-	-	-	***F. Net Assets Released from Restricted***
G. Saldo Akhir Aset Neto	-	**(13.836.600)**	**(63.151.900)**	**1.445.766.287**	-	**427.133.783**	**334.133.417**	***G. Ending Balance of Net Assets***