



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 FOREST FOUNDATION

Untuk Periode 1 April 2019 s.d 31 Maret 2020 /
For the Period April 1, 2019 to March 31, 2020

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-laporan Aktivitas	2 – 4	<i>Statements of Activities</i>
Laporan Arus kas	5	<i>Statement of Cash Flows</i>
Catatan atas Laporan Keuangan:		<i>Notes to Financial Statements:</i>
A. Informasi Umum	6 – 7	<i>A. General Information</i>
B. Ikhtisar Kebijakan Akuntansi Penting	8 – 11	<i>B. Summary of Significant Accounting Policies</i>
C. Pos-pos Laporan Posisi Keuangan	12 – 15	<i>C. Financial Position Statement Items</i>
D. Pos-pos Laporan Aktivitas	16 – 18	<i>D. Activities Statement Items</i>
E. Informasi Tambahan:		<i>E. Additional Information:</i>
1. Kontrak	19 – 23	<i>1. Contract</i>
2. Laporan Pertanggungjawaban Dana	24 – 26	<i>2. Fund Accountability Statement</i>

LAPORAN AUDITOR INDEPENDEN ***Independent Auditor's Report***

Nomor: LAI_AU-005/KAP-BM&W/BM/II-2/2021

Number: LAI_AU-005/KAP-BM&W/BM/II-2/2021

Kepada Dewan Direksi
YAYASAN HUTAN BIRU

To Board of Directors
BLUE FOREST FOUNDATION

Kami telah mengaudit laporan keuangan **Yayasan Hutan Biru** terlampir, yang terdiri dari laporan posisi keuangan periode tanggal 1 April 2019 sampai dengan 31 Maret 2020 serta laporan aktivitas, dan laporan arus kas untuk periode yang berakhir pada tanggal tersebut, dan suatu ikhtisar kebijakan akuntansi signifikan dan informasi penjelasan lainnya.

*We have audited the accompanying financial statements of **Blue Forest Foundation**, which comprise the balance sheet period April 1, 2019 to March 31, 2020, and the statement of activities, and cash flows for the period then ended, and a summary of significant accounting policies and other explanatory information.*

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.

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.

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.

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.

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 keefektifitasan 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 2019 sampai dengan 31 Maret 2020, 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 Forest Foundation** period April 1, 2019 to March 31, 2020, 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., CA., CPA
Ijin Praktek/Practice License: No. AP.0670
Jakarta, 25 Februari 2021
Jakarta, February 25, 2021

Yayasan Hutan Biru - BLUE FORESTS

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



**Surat Pernyataan Direktur
tentang tanggung Jawab atas Laporan Keuangan
Yayasan Hutan Biru
untuk periode dari
1 April 2019 sampai dengan 31 Maret 2020**

**Director's Statement
on the responsibility for Financial Statements of
Blue Forest Foundation
for the period from
April 1, 2019 to March 31, 2020**

Saya yang bertandatangan dibawah ini:

I, the undersigned:

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

Name : Rio Ahmad
Office Address : Jl. Pengayoman, Komplek Mawar
Blok A 17-18 Makassar,
Panakukkang 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, Samba Opu District,
Gowa Regency,
South Sulawesi, 92114

Telepon : 0411-440443
Jabatan : Direktur

Telephone : 0411-440443
Title : Director

Menyatakan bahwa:

Declare that:

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.
1. Responsible for the preparation and the presentation of the Blue Forest 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.

Demikian pernyataan ini dibuat dengan sebenarnya.

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

Makassar, 25 Februari 2021 / February 25, 2021

Direktur/Director

Yayasan Hutan Biru

Blue Forest Foundation

LAPORAN POSISI KEUANGAN

STATEMENT OF FINANCIAL POSITION

Periode dari 1 April 2019 s.d 31 Maret 2020

Period from April 1, 2019 to March 31, 2020

(Dinyatakan dalam Satuan Rupiah)

(Expressed in Indonesian Rupiah)

	2019 – 2020	Notes/	2019 – 2018	
	Audited	Catatan	Audited	
Aset				Assets
Aset Lancar				Current Assets
Kas dan Setara Kas	2,861,371,254	C.1	1,685,187,585	Cash and Cash Equivalent
Piutang	-	C.2	455,000	Receivable
Uang Muka	4,300,000	C.3	15,050,000	Advance
Jumlah Aset Lancar	2,865,671,254		1,700,692,585	Total Current Assets
Aset Tidak Lancar		C.4		Non-Current Assets
Aset tetap (setelah dikurangi akumulasi penyusutan sebesar Rp16,917,224.00 per 31 Maret 2020 dan sebesar Rp2,058,333.00 per 31 Maret 2019)	81,911,126		73,530,351	Fixed asset (net of accumulated depreciation amount of IDR16,917,224.00 as of March 31, 2020, and amount of IDR2,058,333.00 as of March 31, 2019)
Jumlah Aset Tidak Lancar	81,911,126		73,530,351	Total Non-Current Assets
Jumlah Aset	2,947,582,380		1,774,222,936	Total Assets
Liabilitas dan Aset Neto				Liabilities and Net Assets
Liabilitas Jangka Pendek		C.5		Current Liabilities
Utang	145,169,171		236,668,566	Payable
Jumlah Liabilitas Jangka Pendek	145,169,171		236,668,566	Total Liabilities
Aset Neto		C.6		Net Assets
Aset Neto Tidak Terikat	2,076,836,825		1,462,599,983	Unrestricted net assets
Aset Neto Terikat	725,576,384		74,954,387	Restricted net assets
Jumlah Aset Neto	2,802,413,209		1,537,554,370	Total Net Assets
Jumlah Liabilitas dan Aset Neto	2,947,582,380		1,774,222,936	Total Liabilities and 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 AKTIVITAS
DANA TERIKAT

Periode dari 1 April 2019 s.d 31 Maret 2020
(Dinyatakan dalam Satuan Rupiah)

Blue Forest Foundation
STATEMENT OF ACTIVITIES
RESTRICTED FUND

Period from April 1, 2019 to March 31, 2020
(Expressed in Indonesian Rupiah)

	2020 – 2019	Notes/ Catatan	2019 – 2018	
	Audited		Audited	
Penerimaan		D.1		Receipts
Hibah Tetra Tech_LESTARI	2,160,153,088		2,416,215,355	Tetra Tech_LESTARI Grant
Hibah EcoShape_Building with Nature 1.0	-		777,268,736	EcoShape_Building with Nature 1.0 Grant
Hibah EcoShape_BWN_ROAM	-		145,008,030	EcoShape_BWN_ROAM Grant
Hibah IUCN_ROAM	-		29,072,612	IUCN_ROAM Grant
Hibah The Goodplanet Foundation	-		50,176,700	The Goodplanet Foundation Grant
Hibah Crown Agent USA	9,502,554		31,183,515	Crown Agent USA Grant
Hibah Yayasan Tropenbos Indonesia	-		39,215,000	Tropenbos Indonesia Foundation Grant
Hibah Blue Ventures Conservation_Scoping Study phase 2	-		1,156,289,347	Blue Ventures Conservation_Scoping Study phase 2 Grant
Hibah Blue Ventures Conservation_Persiapan Proyek Sembilang	-		1,055,987,537	Blue Ventures Conservation_Sembilang Project Preparation Grant
Hibah Blue Ventures Conservation_Persiapan Kubu Raya 1.0	421,940,976		143,872,740	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	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		131,483,527	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	1,335,504,734			EcoShape_Building with Nature 2.0 Grant
Hibah Wetlands International Indonesia	-		17,700,000	Wetlands International Indonesia Grant
Jumlah Penerimaan	6,336,065,648		5,993,473,099	Total Receipts

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



(Lanjutan)	2020 – 2019 <i>Audited</i>	Notes/ Catatan	2019 – 2018 <i>Audited</i>	(Continued)
Pengeluaran				Expenditures
Program Tetra Tech_LESTARI	2,107,931,634		2,313,821,376	Tetra Tech_LESTARI Program
Program EcoShape_Building with Nature 1.0	-		906,190,046	EcoShape_Building with Nature 1.0 Program
Program EcoShape_BWN_ROAM	-		104,616,053	EcoShape_BWN_ROAM Program
Program IUCN_ROAM	-		40,055,208	IUCN_ROAM Program
Program IUCN_Produksi Film	-		29,308,760	IUCN_Film Making Program
Program Perjanjian Pengelolaan Keuangan	-		15,561,545	Funding Management Agreement Program
Program Crown Agent USA	13,200,000		20,106,843	Crown Agent USA Program
Program Yayasan Tropenbos Indonesia	6,737,500		22,979,541	Tropenbos Indonesia Foundation Program
Program Blue Ventures Conservation_Scoping Study phase 1	-		299,378,202	Blue Ventures Conservation_Scoping Study phase 1 Program
Program Blue Ventures Conservation_Scoping Study phase 2	-		993,599,060	Blue Ventures Conservation_Scoping Study phase 2 Program
Program Blue Ventures Conservation_Persiapan Proyek Sembilang	272,923,918		418,110,377	Blue Ventures Conservation_Sembilang Project Preparation Program
Program Blue Ventures Conservation_Persiapan Kubu Raya 1.0	320,755,598		129,999,681	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	589,916,877		-	Blue Ventures Conservation_Kubu Raya Preparation 3.0 Program
Program Blue Ventures Conservation_ROAM tahap 1	340,682,792		-	Blue Ventures Conservation_ROAM phase 1 Program
Program Sub-Konsultan: EcoShape_BwN Monitoring MMA& GB_ST	-		127,416,201	Subconsultant: EcoShape_BwN Monitoring MMA& GB_ST Program
Program EcoShape_Building with Nature 2.0_Q4	-		307,915,651	EcoShape_Building with Nature 2.0_Q4 Program
Program EcoShape_Building with Nature 2.0	1,233,689,586		-	EcoShape_Building with Nature 2.0 Program
Program Wetlands International Indonesia	-		26,001,600	Wetlands International Indonesia Program
Jumlah Pengeluaran	5,175,059,878		5,755,060,144	Total Expenditures
Perubahan Aset Neto	1,161,005,770		238,412,955	Change in Net Assets
Saldo Awal Aset Neto	74,954,387		434,390,954	Fund Balances, Beginning
Aset Neto yang dibebaskan dari Terikat	(510,383,773)		(597,849,522)	Net Assets Released from Restricted
Saldo Akhir Aset Neto	725,576,384		74,954,387	Net Assets, Ending

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 AKTIVITAS
DANA TIDAK TERIKAT

Blue Forest Foundation
STATEMENT OF ACTIVITIES
UNRESTRICTED FUND

Periode dari 1 April 2019 s.d 31 Maret 2020

Period from April 1, 2019 to March 31, 2020

(Dinyatakan dalam Satuan Rupiah)

(Expressed in Indonesian Rupiah)

	2020 – 2019	Notes/	2019 – 2018	
	Audited	Catatan	Audited	
Penerimaan		D.1		Receipts
Kontribusi	137,027,837		118,044,027	Contribution
Penerimaan Lain-lain	448,034,325		643,394,140	Other Income
Penerimaan Bunga Bank	36,043,698		16,473,429	Interest Income
Aset Neto yang dibebaskan dari Terikat ke Tidak Terikat	510,383,773		597,849,522	Net Assets Released from Restricted to Unrestricted
Jumlah Penerimaan	1,131,489,633		1,375,761,118	Total Receipts
Pengeluaran		D.2		Expenditures
Pengeluaran Administrasi dan Umum	500,335,567		548,190,348	General and Administrative Expenditures
Biaya Depresiasi	16,917,224		2,058,333	Depreciation Expenses
Jumlah Pengeluaran	517,252,791		550,248,681	Total Expenditures
Perubahan Aset Neto	614,236,842		825,512,437	Change in Net Assets
Saldo Awal Aset Neto	1,462,599,983		637,087,546	Fund Balances, Beginning
Saldo Akhir Aset Neto	2,076,836,825		1,462,599,983	Net Assets, Ending

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

Periode dari 1 April 2019 s.d 31 Maret 2020

(Dinyatakan dalam Satuan Rupiah)

Blue Forest Foundation

STATEMENT OF CASH FLOWS

Period from April 1, 2019 to March 31, 2020

(Expressed in Indonesian Rupiah)

	2020 – 2019	Notes /	2019 – 2018	
	Audited	Catatan	Audited	
Arus Kas dari Aktivitas Operasi				Cash Flows from Operating Activities
Perubahan aset neto terikat	1,161,005,770		238,412,955	Change in restricted net assets
Perubahan aset neto tidak terikat	614,236,841		825,512,437	Change in unrestricted net assets
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	16,917,224		2,058,333	Depreciation
Penurunan (Kenaikan) Piutang	455,000		7,371,889	Decrease (increase) Receivable
Penurunan (Kenaikan) Uang Muka	10,750,000		4,975,000	Decrease (increase) Advance
Kenaikan (penurunan) Utang	(91,499,395)		236,503,566	Increase (decrease) in Payable
Arus kas bersih diperoleh dari/digunakan untuk aktivitas operasi	1,711,865,440		1,314,834,180	Net cash flows provided by (used in) operating activities
Arus Kas dari Aktivitas Investasi				Cash Flows from Investing Activities
(Pembelian) aset tetap	(25,297,998)		(75,588,684)	(Purchase) of fixed assets
Arus kas bersih digunakan untuk aktivitas investasi	(25,297,998)		(75,588,684)	Net cash flows from investing activities
Kenaikan(Penurunan) Bersih Kas dan Setara Kas	1,686,567,442		1,239,245,496	Net Increase (Decrease) in Cash and Cash Equivalent
Kas dan Setara Kas Awal Tahun	1,685,187,585		1,043,791,611	Cash and Cash Equivalent, Beginning
Aset Neto yang dibebaskan dari Terikat ke Tidak Terikat	(510,383,773)		(597,849,522)	Net Assets Released from Restricted to Unrestricted
Kas dan Setara Kas Akhir Tahun	2,861,371,254		1,685,187,585	Cash and Cash Equivalent, ending

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

Periode dari 1 April 2019 s.d 31 Maret 2020

(Dinyatakan dalam Satuan Rupiah)

Blue Forest Foundation

NOTES TO THE FINANCIAL STATEMENT

Period from April 1, 2019 to March 31, 2020

(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. Sulastris 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.

Adapun domisili kantornya adalah Jl. Pengayoman, Komplek Mawar Blok A 17-18 Makassar, Kecamatan Panakukang, 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 Ny. Sulastris Agus Soebagyo, SH., nomor 01, tanggal 19 Oktober 2011, D.I. Yogyakarta, struktur organisasi Yayasan Hutan Biru adalah sebagai berikut:

Nama/Name

Dewan Pembina:

- Anggota

Benjamin Michael Brown

Dewan Pengurus:

A. GENERAL INFORMATION

1. Establishment and General Information

Blue Forest Foundation was established under notarial deed number 01, dated October 19, 2011, made and executed by Ny. Sulastris Agus Soebagyo, SH., notary in D.I. Yogyakarta. Blue Forest 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.

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

The vision of Blue Forest 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 Forest Foundation is deploys an action-research and problem-solving process based on "local to global to local paradigm". Blue Forest 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 by Ny. Sulastris Agus Soebagyo, SH., deed number 01, dated October 19, 2011, in D.I. Yogyakarta, the organizational structure of Blue Forest Foundation can be presented as follows :

Advisory Board:

Member -

Executive Board:



- Ketua	Weningtyas Kismorodati, S.S., MSc	Chairman	-
- Sekretaris	Kuntum Melati, S.Sos.	Secretary	-
- Bendahara	Kristanti Wisnu Aji Wardani, S.S.	Treasurer	-

Dewan Pengawas:

- Anggota	MT. Fajriyanto Satyabudhi
-----------	---------------------------

Supervisory Board:

Member	-
--------	---

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 Forest 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 Forest Foundation. The assets of Blue Forest Foundation are the whole property possessed both movable and immovable. The management of finance and assets of Blue Forest Foundation is fully used for programs of Blue Forest Foundation.

Karyawan

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

Employee

Blue Forest Foundation employs 23 staff located in Makassar, and all of them are on temporary contracts.



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 Pernyataan Standar Akuntansi Keuangan nomor 45: "Pelaporan Keuangan Non-Profit Organization". 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 dimodifikasi, 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 Aktivitas
- 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 disusun dengan menggunakan metode tidak langsung. Untuk tujuan laporan arus

B. Summary of Significant Accounting Policies

A summary of significant accounting policies adopted by Blue Forest 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 Statement of Financial Accounting Standards No.45: "Financial Reporting of Non-Profit Organization". 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 Activities*
- 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 are prepared using the indirect method. For the purpose of statements of cash flows, cash and cash



kas, kas dan setara kas mencakup kas, kas di bank dan deposito jangka pendek dengan jangka waktu tiga bulan atau kurang dari tanggal penempatan.

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

Penerimaan dana yang dibatasi penggunaannya berdasarkan kesepakatan dengan donor disajikan sebagai pendapatan terikat. Penerimaan dana yang tidak dibatasi penggunaannya disajikan sebagai pendapatan tidak terikat. Dana yang dicairkan disajikan sebagai terikat atau tidak terikat berdasarkan klasifikasi penerapan dana

Funds received which are limited in use based on agreements with the donors are presented as restricted revenue. Funds received which are unlimited in use are presented as unrestricted revenue. Funds disbursed are presented as restricted or unrestricted based on classification of application of 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

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

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 aktivitas.

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 statements of activities.

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 Forest 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. Pihak yang terkait Transaksi hubungan istimewa

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

4. Related party transactions

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

- 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 2019 s.d 31 Maret 2020, Yayasan Hutan Biru tidak melakukan transaksi dengan pihak yang memiliki hubungan istimewa.

Jumlah kompensasi yang diperoleh pejabat kunci dalam periode dari 1 April 2019 s.d 31 Maret 2020:

- a. Dewan Pembina, tidak memperoleh kompensasi apapun dalam periode 1 April 2019 s.d 31 Maret 2020.
- b. Dewan Pengurus, tidak memperoleh kompensasi apapun dalam periode 1 April 2019 s.d 31 Maret 2020.
- c. Dewan Pengawas, tidak memperoleh kompensasi apapun dalam periode 1 April 2019 s.d 31 Maret 2020.

- 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 the period from April 1, 2019 to March 31, 2020, Blue Forest Foundation have no transactions with a related parties.

The amount of compensation gained by key officials in period from April 1, 2019 to March 31, 2020:

- a. *Advisory Board, did not receive any compensation from April 1, 2019 to March 31, 2020.*
- b. *Executive Board did not receive any compensation from April 1, 2019 to March 31, 2020.*
- c. *Supervisory Board did not receive any compensation from April 1, 2019 to March 31, 2020.*



5. Imbalan kerja

Dalam SAK ETAP bab. 23, tentang Imbalan Kerja, setiap entitas yang telah memenuhi syarat harus mematuhi UU no. 13 tentang Ketenagakerjaan. Yang penjabaran standar akuntansi keuangan dituangkan dalam SAK ETAP bab. 23. Dalam periode dari 1 April 2019 s.d 31 Maret 2020 Yayasan Hutan Biru belum 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 25 Februari 2021.

5. *Employment benefits*

In chapter SAK ETAP. 23 Employee Benefits, any entity that has been qualified to be in compliance with UU no. 13 on Employment. That the translation of financial accounting standards set forth in chapter SAK ETAP 23. Blue Forest Foundation in the period from April 1, 2019 to March 31, 2020 has not compute and record employee benefits for all employees of the status of the contract.

6. *Completion of Financial Statements*

Management is responsible for the preparation and presentation of financial statements has been completed on date February 25, 2021.



C. Penjelasan Keuangan	Pos-pos Laporan	Posisi	C. Explanation of Financial Position Statement Items
-------------------------------	------------------------	---------------	---

1. Kas dan Setara Kas

Detail kas dan setara kas periode dari 1 April 2019 s.d 31 Maret 2020 sebagai berikut:

1. Cash and Cash Equivalent

The details of cash and cash equivalents period from April 1, 2019 to March 31, 2020 are as follows:

	2020 – 2019 <i>Audited</i>	2019 – 2018 <i>Audited</i>	
Kas di tangan			Cash on hand
Kas Kecil	1,349,200	8,116,100	Petty Cash
Kas di Bank			Cash in banks
PT Bank Negara Indonesia (Persero) Tbk.#0386640928	2,828,507,596	1,594,359,114	PT Bank Negara Indonesia (Persero) Tbk.#0386640928
PT Bank Negara Indonesia (Persero) Tbk.#4114571749	31,514,458	31,574,780	PT Bank Negara Indonesia (Persero) Tbk.#4114571749
PT Bank Negara Indonesia (Persero) Tbk.#0319266198	-	51,137,591	PT Bank Negara Indonesia (Persero) Tbk.#0319266198
Total kas dan setara kas	2,861,371,254	1,685,187,585	Total cash and cash equivalent

2. Piutang

Detail Piutang periode dari 1 April 2019 s.d 31 Maret 2020 sebagai berikut:

2. Receivable

The details of Receivable period from April 1, 2019 to March 31, 2020 are as follows:

	2020 – 2019 <i>Audited</i>	2019 – 2018 <i>Audited</i>	
Piutang			Receivable
Piutang Lain-lain	-	455,000	Other Receivables
Total Piutang	-	455,000	Total Receivable

3. Uang Muka

Detail Uang Muka periode dari 1 April 2019 s.d 31 Maret 2020 sebagai berikut:

3. Advance

The details of Advance period from April 1, 2019 to March 31, 2020 are as follows:

	2020 – 2019 <i>Audited</i>	2019 – 2018 <i>Audited</i>	
Uang Muka			Advance
Uang Muka Staf	4,300,000	15,050,000	Staff Advance
Total Uang Muka	4,300,000	15,050,000	Total Advance



4. Aset Tetap

Rincian aset tetap periode dari 1 April 2019 s.d 31 Maret 2020 adalah sebagai berikut :

4. Fixed Assets

The details of fixed assets period from April 1, 2019 to March 31, 2020 are as follows:

31 Maret 2020, dan 2019/March 31, 2020, and 2019					
	Awal <i>Beginning</i>	Penambahan <i>Addition</i>	Pengurangan <i>Deduction</i>	Akhir <i>Ending</i>	
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	-	100,886,682	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)	-	(4,811,768)	Furniture and Equipment
Kendaraan	(477,239)	(2,919,000)	-	(3,396,239)	Vehicle
Jumlah	(2,058,333)	(16,917,224)	-	(18,975,558)	Total
Nilai Buku	73,530,351	8,380,774	-	81,911,125	Book Value

31 Maret 2019, dan 2017/March 31, 2019, and 2017					
	Awal <i>Beginning</i>	Penambahan <i>Addition</i>	Pengurangan <i>Deduction</i>	Akhir <i>Ending</i>	
Nilai Perolehan					Acquisition Costs
Komputer dan Elektronik	-	34,232,334	-	34,232,334	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	-	75,588,684	Total
Akumulasi Penyusutan					Accumulation of depreciation
Komputer dan Elektronik	-	(1,074,219)	-	(1,074,219)	Computer and Electronic
Mebel dan Peralatan	-	(506,875)	-	(506,875)	Furniture and Equipment
Kendaraan	-	(477,239)	-	(477,239)	Vehicle
Jumlah	-	(2,058,333)	-	(2,058,333)	Total
Nilai Buku	-	73,530,351	-	73,530,351	Book Value



5. Utang

Detail utang periode dari 1 April 2019 s.d 31 Maret 2020 sebagai berikut:

5. Liabilities

The details of Liabilities period from April 1, 2019 to March 31, 2020 are as follows:

	2020 – 2019 <i>Audited</i>	2019 – 2018 <i>Audited</i>	
Utang			Payable
Utang Lain-lain	145,169,171	236,668,566	Other Payables
Total Utang	145,169,171	236,668,566	Total Payable

6. Aset Bersih

Rincian aset bersih periode dari 1 April 2019 s.d 31 Maret 2020 adalah sebagai berikut:

6. Net Assets

The details of net assets period from April 1, 2019 to March 31, 2020 are as follows:

	2020 – 2019 <i>Audited</i>	2019 – 2018 <i>Audited</i>	
Terikat :			Restricted
Perubahan atas aset neto	1,161,005,770	238,411,955	Changes in Net Asset
Saldo awal aset neto	74,954,387	434,390,954	Fund Balance, beginning
Aset Neto yang dibebaskan dari Terikat	(510,383,773)	(597,849,522)	Net Assets Released from Restricted
Subtotal	725,576,384	74,954,387	Subtotal
Tidak Terikat :			Unrestricted
Perubahan atas aset neto	614,236,842	825,512,437	Changes in Net Asset
Saldo awal aset neto	1,462,599,983	637,087,546	Fund Balance, beginning
Subtotal	2,076,836,825	1,462,599,983	Subtotal
Total Aset Neto	2,802,413,209	1,537,554,370	Total Net Assets



Rincian saldo akhir neto terikat periode 1 April 2019 s.d 31 Maret 2020 sebagai berikut:

The details of restricted fund balances period from April 1, 2019 to March 31, 2020 are as follows:

	2020 – 2019	2019 – 2018	
	<i>Audited</i>	<i>Audited</i>	
Sisa Dana Tetra Tech_LESTARI	56,381,674	4,160,220	<i>Tetra Tech_LESTARI Fund Balance</i>
Sisa Dana EcoShape_Building with Nature 1.0	(107,875,081)	(107,875,081)	<i>EcoShape_Building with Nature 1.0 Fund Balance</i>
Sisa Dana CDU RIEL	(63,151,900)	(63,151,900)	<i>CDU RIEL Fund Balance</i>
Sisa Dana Perjanjian Pengelolaan Keuangan	3,759,488	3,759,488	<i>Funding Management Agreement Fund Balance</i>
Sisa Dana The Goodplanet Foundation	60,350,503	60,350,503	<i>The Goodplanet Foundation Fund Balance</i>
Sisa Dana Crown Agent USA	80,435,337	91,512,009	<i>Crown Agent USA Fund Balance</i>
Sisa Dana Yayasan Tropenbos Indonesia	-	16,235,459	<i>Tropenbos Indonesia Foundation Fund Balance</i>
Sisa Dana Blue Ventures Conservation_Persiapan Proyek Sembilang	364,953,242	637,877,160	<i>Blue Ventures Conservation_Sembilang Project Preparation Fund Balance</i>
Sisa Dana Blue Ventures Conservation_Persiapan Kubu Raya 1.0	-	13,873,059	<i>Blue Ventures Conservation_Kubu Raya Preparation 1.0 Fund Balance</i>
Sisa Dana Blue Ventures Conservation_Persiapan Kubu Raya 3.0	91,168,111	-	<i>Blue Ventures Conservation_Kubu Raya Preparation 3.0 Fund Balance</i>
Sisa Dana Blue Ventures Conservation_ROAM tahap 1	415,678,067	-	<i>Blue Ventures Conservation_ROAM phase 1 Fund Balance</i>
Sisa Dana Sub-Konsultan: EcoShape	-	4,067,326	<i>Subconsultant: EcoShape Fund Balance</i>
Sisa Dana EcoShape_Building with Nature 2.0	101,815,148	(307,915,651)	<i>EcoShape_Building with Nature 2.0 Fund Balance</i>
Sisa Dana Wetlands International Indonesia	(13,836,600)	(13,836,600)	<i>Wetlands International Indonesia Fund Balance</i>
Sisa Dana Akhir Tahun 2017	(264,101,605)	(264,101,605)	<i>Fund Balance, Ending 2017</i>
Total Saldo Dana Terikat	725,576,384	74,954,387	Total Restricted Fund Balance

D. Pos-pos Laporan Aktivitas

D. Activities Statement Items

1. Penerimaan

1. Receipts

Rincian penerimaan tidak terikat untuk tahun berakhir periode dari 1 April 2019 s.d 31 Maret 2020 adalah sebagai berikut:

The details of unrestricted receipts for the years ended period from April 1, 2019 to March 31, 2020 are as follows:

	2020 – 2019	2019 – 2018	
	<i>Audited</i>	<i>Audited</i>	
Tidak terikat:			Unrestricted:
Kontribusi	137,027,837	118,044,027	<i>Contribution</i>
Penerimaan Lain-lain	448,034,325	643,394,140	<i>Other Income</i>
Penerimaan Bunga Bank	36,043,698	16,473,429	<i>Interest Income</i>
Aset Neto yang dibebaskan dari Terikat ke Tidak Terikat	510,383,773	597,849,522	<i>Net Assets Released from Restricted to Unrestricted</i>
Total Penerimaan Tidak Terikat	1,131,489,633	1,375,761,118	Total Unrestricted Receipts

Rincian penerimaan terikat untuk tahun berakhir periode dari 1 April 2019 s.d 31 Maret 2020 adalah sebagai berikut:

The details of restricted receipts for the years ended period from April 1, 2019 to March 31, 2020 are as follows:

	2020 – 2019	2019 – 2018	
	<i>Audited</i>	<i>Audited</i>	
Terikat:			Restricted:
Hibah			<i>Tetra Tech_LESTARI</i>
Tetra Tech_LESTARI	2,160,153,088	2,416,215,355	<i>Grant</i>
Hibah EcoShape_Building with Nature 1.0	-	777,268,736	<i>EcoShape_Building with Nature 1.0 Grant</i>
Hibah			<i>EcoShape_BWN_ROAM</i>
EcoShape_BWN_ROAM	-	145,008,030	<i>Grant</i>
Hibah IUCN_ROAM	-	29,072,612	<i>IUCN_ROAM Grant</i>
Hibah The Goodplanet Foundation	-	50,176,700	<i>The Goodplanet Foundation Grant</i>
Hibah Crown Agent USA	9,502,554	31,183,515	<i>Crown Agent USA Grant</i>
Hibah Yayasan Tropenbos Indonesia	-	39,215,000	<i>Tropenbos Indonesia Foundation Grant</i>
Hibah Blue Ventures Conservation_Scoping Study phase 1	-	-	<i>Blue Ventures Conservation_Scoping Study phase 1 Grant</i>
Hibah Blue Ventures Conservation_Scoping Study phase 2	-	1,156,289,347	<i>Blue Ventures Conservation_Scoping Study phase 2 Grant</i>



(Lanjutan)	2020 – 2019 <i>Audited</i>	2019 – 2018 <i>Audited</i>	(Continued)
Hibah <i>Blue Ventures Conservation_</i> Persiapan Proyek Sembilang	-	1,055,987,537	<i>Blue Ventures Conservation_ Sembilang Project Preparation Grant</i>
Hibah <i>Blue Ventures Conservation_</i> Persiapan Kubu Raya 1.0	421,940,976	143,872,740	<i>Blue Ventures Conservation_ Kubu Raya Preparation 1.0 Grant</i>
Hibah <i>Blue Ventures Conservation_</i> Persiapan Kubu Raya 2.0	334,275,858	-	<i>Blue Ventures Conservation_ Kubu Raya Preparation 2.0 Grant</i>
Hibah <i>Blue Ventures Conservation_</i> Persiapan Kubu Raya 3.0	681,084,988	-	<i>Blue Ventures Conservation_ Kubu Raya Preparation 3.0 Grant</i>
Hibah <i>Blue Ventures Conservation_</i> ROAM tahap 1	756,360,859	-	<i>Blue Ventures Conservation_ ROAM phase 1 Grant</i>
Hibah Sub-Konsultan: EcoShape_BwN Monitoring MMA& GB_ST	124,038,719	131,483,527	<i>Subconsultant: EcoShape_BwN Monitoring MMA& GB_ST Grant</i>
Hibah EcoShape_ <i>Building with Nature 2.0_Q4</i>	513,203,872	-	<i>EcoShape_ Building with Nature 2.0_Q4 Grant</i>
Hibah EcoShape_ <i>Building with Nature 2.0</i>	1,335,504,734	-	<i>EcoShape_ Building with Nature 2.0 Grant</i>
Hibah <i>Wetlands International Indonesia</i>	-	17,700,000	<i>Wetlands International Indonesia Grant</i>
Total Penerimaan Terikat	6,336,065,648	5,993,473,099	Total Restricted Receipts

2. Pengeluaran

2. Expenditure

Rincian pengeluaran tidak terikat untuk tahun berakhir periode dari 1 April 2019 s.d 31 Maret 2020 adalah sebagai berikut:

The details of unrestricted expenditure for the years ended period from April 1, 2019 to March 31, 2020 are as follows:

	2020 – 2019 <i>Audited</i>	2019 – 2018 <i>Audited</i>	
Tidak Terikat			Unrestricted
Pengeluaran Administrasi dan Umum	500,335,567	548,190,348	<i>General and Administrative Expenditures</i>
Biaya Depresiasi	16,917,224	2,058,333	<i>Depreciation Expenses</i>
Total Pengeluaran Tidak Terikat	517,252,791	550,248,681	Total Unrestricted Expenditure



Rincian pengeluaran terikat untuk tahun berakhir periode dari 1 April 2019 s.d 31 Maret 2020 adalah sebagai berikut:

The details of restricted expenditure for the years ended period from April 1, 2019 to March 31, 2020 are as follows:

	2020 – 2019	2019 – 2018	
	<i>Audited</i>	<i>Audited</i>	<i>Restricted</i>
Terikat			
Program Tetra Tech_LESTARI	2,107,931,634	2,313,821,376	Tetra Tech_LESTARI Program
Program EcoShape_Building with Nature 1.0	-	906,190,046	EcoShape_Building with Nature 1.0 Program
Program EcoShape_BWN_ROAM	-	104,616,053	EcoShape_BWN_ROAM Program
Program IUCN_ROAM	-	40,055,208	IUCN_ROAM Program
Program IUCN_Produksi Film	-	29,308,760	IUCN_Film Making Program
Program Perjanjian Pengelolaan Keuangan	-	15,561,545	Funding Management Agreement Program
Program Crown Agent USA	13,200,000	20,106,843	Crown Agent USA Program
Program Yayasan Tropenbos Indonesia	6,737,500	22,979,541	Tropenbos Indonesia Foundation Program
Program Blue Ventures Conservation_Scoping Study phase 1	-	299,378,202	Blue Ventures Conservation_Scoping Study phase 1 Program
Program Blue Ventures Conservation_Scoping Study phase 2	-	993,599,060	Blue Ventures Conservation_Scoping Study phase 2 Program
Program Blue Ventures Conservation_Persiapan Proyek Sembilang	272,923,918	418,110,377	Blue Ventures Conservation_Sembilang Project Preparation Program
Program Blue Ventures Conservation_Persiapan Kubu Raya 1.0	320,755,598	129,999,681	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	589,916,877	-	Blue Ventures Conservation_Kubu Raya Preparation 3.0 Program
Program Blue Ventures Conservation_ROAM tahap 1	340,682,792	-	Blue Ventures Conservation_ROAM phase 1 Program
Program Sub-Konsultan: EcoShape_BwN Monitoring MMA& GB_ST	-	127,416,201	Subconsultant: EcoShape_BwN Monitoring MMA& GB_ST Program
Program EcoShape_Building with Nature 2.0_Q4	-	307,915,651	EcoShape_Building with Nature 2.0_Q4 Program
Program EcoShape_Building with Nature 2.0	1,233,689,586	-	EcoShape_Building with Nature 2.0 Program
Program Wetlands International Indonesia	-	26,001,600	Wetlands International Indonesia Program
Total pengeluaran terikat	5,175,059,878	5,755,060,144	Total restricted expenditure

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 2019 sampai 31 Maret 2020, dana yang diterima dari Tetra Tech_LESTARI sebesar Rp2,160,153,088.00.

Pada periode dari 1 April 2019 sampai 31 Maret 2020, pengeluaran program ini sebesar Rp2,107,931,634.00.

b. Crown Agent USA

Yayasan Hutan Biru menerima dana bantuan dari Crown Agents USA dengan Perjanjian nomor PO-18-037 pada tanggal 31 Juli 2018, sebesar US\$2,783.00, periode 31 Juli 2018 sampai dengan 30 September 2018.

Pada periode dari 1 April 2019 sampai 31 Maret 2020, dana yang diterima sebesar Rp9,502,554.00.

Pada periode dari 1 April 2019 sampai 31 Maret 2020, pengeluaran program ini sebesar Rp13,200,000.00.

c. Yayasan Tropenbos Indonesia

Yayasan Hutan Biru menerima dana bantuan dari Yayasan Tropenbos Indonesia dengan Kontrak Konsultan nomor: 29/KK-TBI/VIII/2018 pada tanggal 8

E. Additional Information

1. Agreement

a. Tetra Tech_LESTARI

Blue Forest Foundation received a grant from Tetra Tech_LESTARI to support the activities of the following expenses Blue Forest 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, 2019 to March 31, 2020, fund received from Tetra Tech_LESTARI amount of IDR2,160,153,088.00.

In period from April 1, 2019 to March 31, 2020, expenditure this program amount of IDR2,107,931,634.00.

b. Crown Agent USA

Blue Forest Foundation received a grant from Crown Agents USA with Agreement number PO-18-037 dates July 31, 2018, amount of USD2,783.00 period from July 31, 2018 to September 30, 2018.

In period from April 1, 2019 to March 31, 2020, fund received amount of IDR9,502,554.00.

In period from April 1, 2019 to March 31, 2020, expenditure this program amount of IDR13,200,000.00.

c. Tropenbos Indonesia Foundation

Blue Forest Foundation received a grant from Tropenbos Indonesia Foundation with Consulting Contract number: 29/KK-TBI/VIII/2018 dates August 8, 2018, amount of IDR39,215,000.00, period

Agustus 2018, sebesar Rp39,215,000.00, periode 13 Agustus 2018 sampai dengan 13 September 2018.

from August 13, 2018 to September 13, 2018.

Pada periode dari 1 April 2019 sampai 31 Maret 2020, tidak ada penerimaan dana untuk program Yayasan Tropenbos Indonesia.

In period from April 1, 2019 to March 31, 2020, there has been no fund received for Tropenbos Indonesia Foundation Program.

Pada periode dari 1 April 2019 sampai 31 Maret 2020, pengeluaran program ini sebesar Rp6,737,500.00.

In period from April 1, 2019 to March 31, 2020, expenditure this program amount of IDR6,737,500.00.

**d. Blue Ventures Conservation_
Persiapan Proyek Sembilang**

**d. Blue Ventures Conservation_
Sembilang Project Preparation**

Yayasan Hutan Biru menerima dana bantuan dari *Blue Ventures Conservation* dengan Kontrak Konsultasi pada tanggal 21 November

Blue Forest 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.

2018, sebesar Rp1,199,854,277.00, periode 17 September 2018 sampai dengan 31 January 2019.

Pada periode dari 1 April 2019 sampai 31 Maret 2020, tidak ada penerimaan dana untuk program *Blue Ventures Conservation_ Persiapan Proyek Sembilang*.

In period from April 1, 2019 to March 31, 2020, there has been no fund received for Blue Ventures Conservation_ Sembilang Project Preparation Program.

Pada periode dari 1 April 2019 sampai 31 Maret 2020, pengeluaran program ini sebesar Rp272,923,918.00.

In period from April 1, 2019 to March 31, 2020, expenditure this program amount of IDR272,923,918.00.

**e. Blue Ventures Conservation_
Persiapan Kubu Raya 1.0**

**e. Blue Ventures Conservation_ Kubu
Raya Preparation 1.0**

Yayasan Hutan Biru menerima dana bantuan dari *Blue Ventures Conservation* dengan Kontrak Konsultasi pada tanggal 18 Maret 2019, sebesar Rp527,426,220.00, periode 1 Februari 2019 sampai dengan 31 Mei 2019.

Blue Forest Foundation received a grant from Blue Ventures Conservation with Consultancy Contract dates March 18, 2019, amount of IDR527,426,220.00, period from February 1, 2019 to May 31, 2019.

Pada periode dari 1 April 2019 sampai 31 Maret 2020, dana yang diterima dari *Blue Ventures*

In period from April 1, 2019 to March 31, 2020, fund received from Blue Ventures Conservation amount of IDR421,940,976.00.

Conservation sebesar
Rp421,940,976.00.

Pada periode dari 1 April 2019
sampai 31 Maret 2020, pengeluaran
program ini sebesar
Rp320,755,598.00.

*In period from April 1, 2019 to March 31,
2020, expenditure this program amount
of IDR320,755,598.00.*

**f. Blue Ventures Conservation_
Persiapan Kubu Raya 2.0**

Yayasan Hutan Biru menerima dana
bantuan dari *Blue Ventures*
Conservation dengan Kontrak
Konsultasi pada tanggal 8 Juli 2019,
sebesar Rp417,844,822.00, periode
1 Juni 2019 sampai dengan 31
Agustus 2019.

Pada periode dari 1 April 2019
sampai 31 Maret 2020, dana yang
diterima dari *Blue Ventures*
Conservation sebesar
Rp334,275,858.00.

Pada periode dari 1 April 2019
sampai 31 Maret 2020, pengeluaran
program ini sebesar
Rp289,221,973.00.

**f. Blue Ventures Conservation_ Kubu
Raya Preparation 2.0**

*Blue Forest Foundation received a grant
from Blue Ventures Conservation with
Consultancy Contract dates July 8, 2019,
amount of IDR417,844,822.00, period
from June 1, 2019 to August 31, 2019.*

*In period from April 1, 2019 to March 31,
2020, fund received from Blue Ventures
Conservation amount of
IDR334,275,858.00.*

*In period from April 1, 2019 to March 31,
2020, expenditure this program amount
of IDR289,221,973.00.*

**g. 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 2019
sampai 31 Maret 2020, dana yang
diterima dari *Blue Ventures*
Conservation sebesar
Rp681,084,988.00.

Pada periode dari 1 April 2019
sampai 31 Maret 2020, pengeluaran
program ini sebesar
Rp589,916,877.00.

**g. Blue Ventures Conservation_ Kubu
Raya Preparation 3.0**

*Blue Forest 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, 2019 to March 31,
2020, fund received from Blue Ventures
Conservation amount of
IDR681,084,988.00.*

*In period from April 1, 2019 to March 31,
2020, expenditure this program amount
of IDR589,916,877.00.*

h. Blue Ventures Conservation_ ROAM Tahap I

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 2019 sampai 31 Maret 2020, dana yang diterima dari Blue Ventures Conservation sebesar Rp756,360,859.00.

Pada periode dari 1 April 2019 sampai 31 Maret 2020, pengeluaran program ini sebesar Rp340,682,792.00.

i. Sub-Konsultan: EcoShape_BwN Monitoring MMA&GB_ST

Yayasan Hutan Biru menerima dana bantuan dari EcoShape dengan Perjanjian Subkonsultan berdasarkan perjanjian pada tanggal 20 Agustus 2018, periode dari 1 Agustus 2018 sampai dengan 30 September 2018, sebesar €15,751.00 atau setara dengan Rp233,110,900.00.

Pada periode dari 1 April 2019 sampai 31 Maret 2020, dana yang diterima dari EcoShape sebesar Rp124,038,719.00.

Pada periode dari 1 April 2019 sampai 31 Maret 2020, tidak ada pengeluaran untuk program ini.

j. EcoShape_Building with Nature 2.0_Q4

Yayasan Hutan Biru menerima dana bantuan dari EcoShape dengan Perjanjian Subkonsultan berdasarkan perjanjian pada tanggal 30 November 2018, periode dari 1

h. Blue Ventures Conservation_ ROAM Phase 1

Blue Forest 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, 2019 to March 31, 2020, fund received from Blue Ventures Conservation amount of IDR756,360,859.00.

In period from April 1, 2019 to March 31, 2020, expenditure this program amount of IDR340,682,792.00.

i. Subconsultant: EcoShape_BwN Monitoring MMA&GB_ST

Blue Forest Foundation received a grant from EcoShape with Subconsultancy Agreement based on agreement dates August 20, 2018, periode from August 1, 2018 to September 30, 2018, amount of EUR15,751.00 or equivalent to IDR233,110,00.00.

In period from April 1, 2019 to March 31, 2020, fund received from EcoShape amount of IDR124,038,719.00.

In period from April 1, 2019 to March 31, 2020, there has been no expenditure for this program.

j. EcoShape_Building with Nature 2.0_Q4

Blue Forest Foundation received a grant from EcoShape with Subconsultancy Agreement based on agreement dates November 30, 2018, periode from

Desember 2018 sampai dengan 31 Maret 2019, sebesar €64,514.00.

December 1, 2018 to March 31, 2019, amount of EUR64,514.00.

Pada periode dari 1 April 2019 sampai 31 Maret 2020, dana yang diterima dari EcoShape sebesar Rp513,203,872.00.

In period from April 1, 2019 to March 31, 2020, fund received from EcoShape amount of IDR513,203,872.00.

Pada periode dari 1 April 2019 sampai 31 Maret 2020, tidak ada pengeluaran untuk program ini.

In period from April 1, 2019 to March 31, 2020, there has been no expenditure for this program.

k. EcoShape_Building with Nature 2.0

k. EcoShape_Building with Nature 2.0

Yayasan Hutan Biru menerima dana bantuan dari EcoShape dengan Perjanjian Subkonsultan berdasarkan perjanjian pada tanggal 5 April 2019, periode dari 1 April 2019 sampai dengan 30 Juni 2020, sebesar €244,047.00.

Blue Forest Foundation received a grant from EcoShape with Subconsultancy Agreement based on agreement dates April 5, 2019, periode from April 1, 2019 to June 30, 2020, amount of EUR244,047.00.

Pada periode dari 1 April 2019 sampai 31 Maret 2020, dana yang diterima dari EcoShape sebesar Rp1,335,504,734.00.

In period from April 1, 2019 to March 31, 2020, fund received from EcoShape amount of IDR1,335,504,734.00.

Pada periode dari 1 April 2019 sampai 31 Maret 2020, pengeluaran program ini sebesar Rp1,233,689,586.00.

In period from April 1, 2019 to March 31, 2020, expenditure this program amount of IDR1,233,689,586.00



2. LAPORAN PERTANGGUNG JAWABAN DANA
YAYASAN HUTAN BIRU
PERIODE DARI 1 APRIL 2019 S.D 31 MARET 2020
(Dinyatakan dalam satuan Rupiah)

2. FUND ACCOUNTABILITY STATEMENT
BLUE FOREST FOUNDATION
PERIOD FROM APRIL 1, 2019 TO MARCH 31, 2020
(Expressed in Indonesian Rupiah)

Keterangan	Hibah / Grant								Description
	Tetra Tech_LESTARI	EcoShape_BwN 1.0	Funding Management Agreement	Goodplanet Foundation	Crown Agent USA	Tropenbos Indonesia Foundation	Blue Ventures Conservation Sembilang Project Preparation	Blue Ventures Conservation_Kubu Raya Preparation 1.0	
	IDR	IDR	IDR	IDR	IDR	IDR	IDR	IDR	
A. Anggaran	US\$37,009	-	72.759.645	EUR17,752.50	US\$2,783	39.215.000	1.199.854.277	527.426.220	A. Budget
B. Penerimaan									B. Receipt
1. Penerimaan Hibah	2.160.153.088	-	-	-	9.502.554	-	-	421.940.976	1. Receipt of Grants
Total Penerimaan (B)	2.160.153.088	-	-	-	9.502.554	-	-	421.940.976	Total Receipt (B)
C. Pengeluaran									C. Expenditure
1. Pengeluaran Program Tetra Tech_LESTARI									1. Tetra Tech_LESTARI Program Expenses
1.1. Tenaga Kerja Langsung	2.047.633.959	-	-	-	-	-	-	-	1.1. Direct Labor
1.2. Beban Langsung Lainnya	60.297.675	-	-	-	-	-	-	-	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	-	-	-	-	13.200.000	-	-	-	5.1. CEADIR
6. Pengeluaran Program Yayasan Tropenbos Indonesia									6. Tropenbos Indonesia Foundation Program Expenses
6.1. ELTI	-	-	-	-	-	6.737.500	-	-	6.1. ELTI
7. Pengeluaran Program Blue Ventures Conservation_Persiapan Proyek Sembilang									7. Blue Ventures Conservation_Sembilang Project Preparation Program Expenses
7.1. Personnel	-	-	-	-	-	-	222.461.177	-	7.1. Personnel
7.2. Activity Cost	-	-	-	-	-	-	50.462.741	-	7.2. Activity Cost
8. Pengeluaran Program Blue Ventures Conservation_Persiapan Proyek Kubu Raya 1.0									8. Blue Ventures Conservation_Kubu Raya Project Preparation Program Expenses
8.1. Personnel	-	-	-	-	-	-	-	225.351.852	8.1. Personnel
8.2. Other Direct Cost	-	-	-	-	-	-	-	12.896.310	8.2. Other Direct Cost
8.3. Activity Cost:									8.3. Activity Cost:
Legal analysis of access to map-based timber and ground truthing, & Assess opportunities for collaboration with SAMPAN	-	-	-	-	-	-	-	7.990.000	Legal analysis of access to map-based timber and ground truthing, & Assess opportunities for collaboration with SAMPAN
Workshop to discuss findings with YPI, learn about YPI and start potential partnership discussions	-	-	-	-	-	-	-	53.833.373	Workshop to discuss findings with YPI, learn about YPI and start potential partnership discussions
Develop LFA & PIP for Kubu Raya_Mini	-	-	-	-	-	-	-	13.498.756	Develop LFA & PIP for Kubu Raya_Mini
Workshop_Makassar	-	-	-	-	-	-	-	-	Workshop_Makassar
Project implementation plan workshop (BF-BV) - for Kubu Raya landscape_Makassar	-	-	-	-	-	-	-	7.185.307	Project implementation plan workshop (BF-BV) - for Kubu Raya landscape_Makassar
Total Pengeluaran (C)	2.107.931.634	-	-	-	13.200.000	6.737.500	272.923.918	320.755.598	Total Expenditure (C)
D. Perubahan Aset Neto	52.221.454	-	-	-	(3.697.446)	(6.737.500)	(272.923.918)	101.185.378	D. Change in Net Assets
E. Saldo Awal Aset Neto	4.160.220	(107.875.081)	3.759.488	60.350.503	91.512.009	16.235.459	637.877.160	13.873.059	E. Beginning balance of net assets
F. Aset Neto yang dibebaskan dari Terikat	-	-	-	-	(7.379.226)	(9.497.959)	-	(115.058.437)	F. Net Assets Released from Restricted
G. Saldo Akhir Aset Neto	56.381.674	(107.875.081)	3.759.488	60.350.503	80.435.337	-	364.953.242	-	G. Ending Balance of Net Assets



2. LAPORAN PERTANGGUNG JAWABAN DANA
YAYASAN HUTAN BIRU
PERIODE DARI 1 JANUARI 2018 S.D 31 MARET 2019
(Dinyatakan dalam satuan Rupiah)

2. FUND ACCOUNTABILITY STATEMENT
BLUE FOREST FOUNDATION
PERIOD FROM JANUARY 1, 2018 TO MARCH 31, 2019
(Expressed in Indonesian Rupiah)

(Lanjutan)

(Continued)

Keterangan	Hibah / Grant								Description
	Blue Ventures Conservation_Kubu Raya Preparation 2.0	Blue Ventures Conservation_Kubu Raya Preparation 3.0	Blue Ventures Conservation_ROAM Phase 1	Subconsultant: EcoShape_BwN Monitoring MMA & GB_ST	EcoShape_Building with Nature 2.0_Q4	EcoShape_Building with Nature 2.0	Wetlands International Indonesia	CDU RIEL	
	IDR	IDR	IDR	IDR	IDR	IDR	IDR	IDR	
A. Anggaran	417.844.822	1.135.141.647	945.451.074	233.110.900	EUR64,514	EUR244,047	75.400.000	-	A. Budget
B. Penerimaan									B. Receipt
1. Penerimaan Hibah	334.275.858	681.084.988	756.360.859	124.038.719	513.203.872	1.335.504.734	-	-	1. Receipt of Grants
Total Penerimaan (B)	334.275.858	681.084.988	756.360.859	124.038.719	513.203.872	1.335.504.734	-	-	Total Receipt (B)
C. Pengeluaran									C. Expenditure
9. Pengeluaran Program Blue Ventures Conservation_Kubu Raya Preparation 2.0									9. Blue Ventures Conservation_Kubu Raya Preparation 2.0 Program Expenses
9.1. Personnel	218.607.454	-	-	-	-	-	-	-	9.1. Personnel
9.2. Other Direct Cost	8.945.352	-	-	-	-	-	-	-	9.2. Other Direct Cost
9.3. Silviculture model refinement with Indobamboo	6.110.596	-	-	-	-	-	-	-	9.3. Silviculture model refinement with Indobamboo
9.4. Team internal meeting & Field Assessment	35.265.669	-	-	-	-	-	-	-	9.4. Team internal meeting & Field Assessment
9.5. NGO listening workshop	20.292.902	-	-	-	-	-	-	-	9.5. NGO listening workshop
10. Pengeluaran Program Blue Ventures Conservation_Kubu Raya Preparation 3.0									10. Blue Ventures Conservation_Kubu Raya Preparation 3.0 Program Expenses
10.1. Personnel	-	292.769.112	-	-	-	-	-	-	10.1. Personnel
10.2. Other Direct Cost	-	9.819.505	-	-	-	-	-	-	10.2. Other Direct Cost
10.3. Activity: Identify potential community groups and forest managers involved in FMLG in Kubu Raya (Community/site selection)	-	54.135.916	-	-	-	-	-	-	10.3. Activity: Identify potential community groups and forest managers involved in FMLG in Kubu Raya (Community/site selection)
Drafting the Methodology and toolkit for activities and program approaches	-	233.192.344	-	-	-	-	-	-	Drafting the Methodology and toolkit for activities and program approaches
11. Pengeluaran Program Blue Ventures Conservation_ROAM phase 1									11. Blue Ventures Conservation_ROAM phase 1 Program Expenses
11.1. Personnel	-	-	318.035.754	-	-	-	-	-	11.1. Personnel
11.2. Other Direct Cost	-	-	5.411.267	-	-	-	-	-	11.2. Other Direct Cost
11.3. Activity: Stakeholder analysis and Engaging Key Partners	-	-	17.235.771	-	-	-	-	-	11.3. Activity: Stakeholder analysis and Engaging Key Partners
12. Pengeluaran Program Subconsultant: EcoShape_BwN Monitoring MMA & GB_ST									12. Subconsultant: EcoShape_BwN Monitoring MMA & GB_ST Program Expenses
13. Pengeluaran Program EcoShape_Building with Nature 2.0									13. EcoShape_Building with Nature 2.0 Program Expenses
13.1. Personnel	-	-	-	-	-	567.703.506	-	-	13.1. Personnel
13.2. Other Direct Cost	-	-	-	-	-	48.100.052	-	-	13.2. Other Direct Cost
13.3. Activity: Strategic Alignment	-	-	-	-	-	45.427.000	-	-	13.3. Activity: Strategic Alignment
Community Facilitation-Mangrove Restoration	-	-	-	-	-	83.067.000	-	-	Community Facilitation-Mangrove Restoration
Community Facilitation-Sustainable Aquaculture	-	-	-	-	-	118.959.000	-	-	Community Facilitation-Sustainable Aquaculture
Mangrove restoration sub-project in Tambakbulusan	-	-	-	-	-	17.826.500	-	-	Mangrove restoration sub-project in Tambakbulusan
Monitoring (Monthly)	-	-	-	-	-	88.928.500	-	-	Monitoring (Monthly)



2. LAPORAN PERTANGGUNG JAWABAN DANA
YAYASAN HUTAN BIRU
PERIODE DARI 1 JANUARI 2018 S.D 31 MARET 2019
(Dinyatakan dalam satuan Rupiah)

2. FUND ACCOUNTABILITY STATEMENT
BLUE FOREST FOUNDATION
PERIOD FROM JANUARY 1, 2018 TO MARCH 31, 2019
(Expressed in Indonesian Rupiah)

(Lanjutan)

(Continued)

Keterangan	Hibah / Grant								Description
	Blue Ventures Conservation_ Kubu Raya Preparation 2.0	Blue Ventures Conservation_ Kubu Raya Preparation 3.0	Blue Ventures Conservation_ ROAM Phase 1	Subconsultant: EcoShape_BwN Monitoring MMA & GB_ST	EcoShape_ Building with Nature 2.0_Q4	EcoShape_Building with Nature 2.0	Wetlands International Indonesia	CDU RIEL	
	IDR	IDR	IDR	IDR	IDR	IDR	IDR	IDR	
13.4. Travel	-	-	-	-	-	151.524.429	-	-	13.4. Travel
13.5. Fix Fee	-	-	-	-	-	112.153.599	-	-	13.4. Fix Fee
Total Pengeluaran (C)	289.221.973	589.916.877	340.682.792	-	-	1.233.689.586	-	-	Total Expenditure (C)
D. Perubahan Aset Neto	45.053.885	91.168.111	415.678.067	124.038.719	513.203.872	101.815.148	-	-	D. Change in Net Assets
E. Saldo Awal Aset Neto	-	-	-	4.067.326	(307.915.651)	-	(13.836.600)	(63.151.900)	E. Beginning balance of net assets
F. Aset Neto yang dibebaskan dari Terikat	(45.053.885)	-	-	(128.106.045)	(205.288.221)	-	-	-	F. Net Assets Released from Restricted
G. Saldo Akhir Aset Neto	-	91.168.111	415.678.067	-	-	101.815.148	(13.836.600)	(63.151.900)	G. Ending Balance of Net Assets