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 Januari 2018 s.d 31 Maret 2019 /

For the Period January 1, 2018 to March 31, 2019

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BM&W

Kantor Akuntan Publik
Drs. Bambang Mudjiono & Widiarto
Registered Public Accountants
License : 449/KM.1/2009

LAPORAN AUDITOR INDEPENDEN
Independent Auditor's Report

Nomor: LAI_AU-004/KAP-BM&W/BM/II-2/2021

Number: LAI_AU-004/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 1 Januari 2018 sampai dengan 31 Maret 2019 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 January 1, 2018 to March 31, 2019, 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.

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

BM&W

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 Januari 2018 sampai dengan 31 Maret 2019 , 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 Forest Foundation** period January 1, 2018 to March 31, 2019, and its financial performance and cash flows for the period then ended, in accordance with Indonesian Financial Accounting Standards.*

Hal lain

Sebagaimana dijelaskan dalam catatan akuntansi nomor B.2, bahwa laporan keuangan yang berakhir pada tanggal 31 Desember 2017 dan tahun-tahun sebelumnya tidak diaudit oleh Auditor Independen.

Other Thing

As explained in the accounting records number B.2, that the financial statements ended 31 December 2017 and previous years were not audited by the Independent Auditor.

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

Jl. Tebet Barat Raya No. 31D
Jakarta Selatan 12810
Indonesia
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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
www.blue-forests.org

Surat Pernyataan Direktur
tentang tanggung Jawab atas Laporan Keuangan
Yayasan Hutan Biru
untuk periode dari
1 Januari 2018 sampai dengan 31 Maret 2019

Saya yang bertandatangan dibawah ini:

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

Menyatakan bahwa:

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

Demikian pernyataan ini dibuat dengan sebenarnya.

Director's Statement
on the responsibility for Financial Statements of
Blue Forest Foundation
for the period from
January 1, 2018 to March 31, 2019

I, the undersigned:

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, Somba Opu District, Gowa Regency, South Sulawesi, 92114*
Telephone	*: 0411-440443*
Title	*: Director*

Declare that:

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

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

Makassar, 25 Februari 2021 / *February 25, 2021*

METERAI TEMPEL
BBAAJX027880540

Rio Ahmad

Direktur/*Director*

Yayasan Hutan Biru
LAPORAN POSISI KEUANGAN
Periode dari 1 Januari 2018 s.d 31 Maret 2019, dan 2017
(Dinyatakan dalam Satuan Rupiah)

Blue Forest Foundation
STATEMENT OF FINANCIAL POSITION
Period from January 1, 2018 to March 31, 2019, and 2017
(Expressed in Indonesian Rupiah)

	2019 – 2018 ***Audited***	***Notes/*** **Catatan**	**2017** ***Unaudited***	
Aset				***Assets***
Aset Lancar				***Current Assets***
Kas dan Setara Kas	1,685,187,585	C.1	1,043,791,611	*Cash and Cash Equivalent*
Piutang	455,000	C.2	7,826,888	*Receivable*
Uang Muka	15,050,000	C.3	20,025,000	*Advance*
Jumlah Aset Lancar	**1,700,692,585**		**1,071,643,499**	***Total Current Assets***
Aset Tidak Lancar		C.4		***Non-Current Assets***
Aset tetap (setelah dikurangi akumulasi penyusutan sebesar Rp2,058,333.00 pada periode per 31 Maret 2019	73,530,351		-	*Fixed asset (net of accumulated depreciation amount of IDR2,058,333.00 in period as of March 31, 2019*
Jumlah Aset Tidak Lancar	**73,530,351**		**-**	***Total Non-Current Assets***
Jumlah Aset	**1,774,222,936**		**1,071,643,499**	***Total Assets***
Liabilitas dan Aset Neto				***Liabilities and Net Assets***
Liabilitas Jangka Pendek		C.5		***Current Liabilities***
Utang	236,668,566		165,000	*Payable*
Jumlah Liabilitas Jangka Pendek	**236,668,566**		**165,000**	***Total Liabilities***
Aset Neto		C.6		***Net Assets***
Aset Neto Tidak Terikat	1,462,599,983		637,087,546	*Unrestricted net assets*
Aset Neto Terikat	74,954,387		434,390,953	*Restricted net assets*
Jumlah Aset Neto	**1,537,554,370**		**1,071,478,499**	***Total Net Assets***
Jumlah Liabilitas dan Aset Neto	**1,774,222,936**		**1,071,643,499**	***Total Liabilities and Net Assets***

Yayasan Hutan Biru | ***Blue Forest Foundation***

LAPORAN AKTIVITAS | ***STATEMENT OF ACTIVITIES***

DANA TERIKAT | ***RESTRICTED FUND***

Periode dari 1 Januari 2018 s.d 31 Maret 2019, dan 2017 | ***Period from January 1, 2018 to March 31, 2019, and 2017***

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

	2019 – 2018 ***Audited***	***Notes/*** **Catatan**	**2017** ***Unaudited***	
Penerimaan		D.1		***Receipts***
Hibah Tetra Tech_LESTARI	2,416,215,355		1,952,599,949	*Tetra Tech_LESTARI Grant*
Hibah EcoShape_*Building with Nature 1.0*	777,268,736		1,179,987,196	*EcoShape_Building with Nature 1.0 Grant*
Hibah EcoShape_BWN_ROAM	145,008,030		-	*EcoShape_BWN_ROAM Grant*
Hibah IUCN_ROAM	29,072,612		298,124,468	*IUCN_ROAM Grant*
Hibah IUCN_Produksi Film	-		56,309,610	*IUCN_Film Making Grant*
HIbah Perjanjian Pengelolaan Keuangan	-		137,352,826	*Funding Management Agreemetn Grant*
Hibah *The Goodplanet Foundation*	50,176,700		210,893,998	*The Goodplanet Foundation Grant*
Hibah *Crown Agent USA*	31,183,515		326,598,292	*Crown Agent USA Grant*
Hibah Yayasan Tropenbos Indonesia	39,215,000		-	*Tropenbos Indonesia Foundation Grant*
Hibah *Blue Ventures Conservation_Scoping Study phase 1*	-		819,002,984	*Blue Ventures Conservation_Scoping Study phase 1 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	143,872,740		-	*Blue Ventures Conservation_Kubu Raya Preparation Grant*
Hibah Sub-Konsultan: EcoShape	131,483,527		-	*Subconsultant: EcoShape Grant*
Hibah *Wetlands International Indonesia*	17,700,000		20,000,000	*Wetlands International Indonesia Grant*
Jumlah Penerimaan	**5,993,473,099**		**5,381,556,533**	***Total Receipts***
Pengeluaran				***Expenditures***
Program Tetra Tech_LESTARI	2,313,821,376		2,050,833,708	*Tetra Tech_LESTARI Program*
Program EcoShape_*Building with Nature 1.0*	906,190,046		864,466,118	*EcoShape_Building with Nature 1.0 Program*
Program CDU RIEL	-		62,756,000	*CDU RIEL_Program*
Program EcoShape_BWN_ROAM	104,616,053		287,300,915	*EcoShape_BWN_ROAM Program*

(Lanjutan)	**2019 – 2018** ***Audited***	***Notes/*** **Catatan**	**2017** ***Unaudited***	*(Continued)*
Program IUCN_ROAM	40,055,208		285,390,258	*IUCN_ROAM Program*
Program IUCN_ Produksi Film	29,308,760		26,623,740	*IUCN_Film Making Program*
Program Perjanjian Pengelolaan Keuangan	15,561,545		118,031,793	*Funding Management Agreement Program*
Program*The Goodplanet Foundation*	-		195,942,804	*The Goodplanet Foundation Program*
Program *Crown Agent USA*	20,106,843		246,162,955	*Crown Agent USA Program*
Program Yayasan Tropenbos Indonesia	22,979,541		-	*Tropenbos Indonesia Foundation Program*
Program *Blue Ventures Conservation_Scoping Study phase 1*	299,378,202		519,624,783	*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	418,110,377		-	*Blue Ventures Conservation_ Sembilang Project Preparation Program*
Program *Blue Ventures Conservation*_Persiapan Kubu Raya	129,999,681		-	*Blue Ventures Conservation_Kubu Raya Preparation Program*
Program Sub-Konsultan: EcoShape	127,416,201		-	*Subconsultant: EcoShape Program*
Program Ecoshape_ *Building with Nature 2.0_Q4*	307,915,651		-	*Ecoshape_Building with Nature 2.0_Q4 Program*
Program *Wetlands International Indonesia*	26,001,600		25,535,000	*Wetlands International Indonesia Program*
Jumlah Pengeluaran	**5,755,060,144**		**4,682,668,074**	***Total Expenditures***
Perubahan Aset Neto	**238,412,955**		**698,888,459**	***Change in Net Assets***
Saldo Awal Aset Neto	434,390,954		(264,101,605)	*Fund Balances, Beginning*
Aset Neto yang dibebaskan dari Terikat	(597,849,522)		(395,900)	*Net Assets Released from Restricted*
Saldo Akhir Aset Neto	**74,954,387**		**434,390,954**	***Net Assets, Ending***

Yayasan Hutan Biru | ***Blue Forest Foundation***

LAPORAN AKTIVITAS | ***STATEMENT OF ACTIVITIES***

DANA TIDAK TERIKAT | ***UNRESTRICTED FUND***

Periode dari 1 Januari 2018 s.d 31 Maret 2019, dan 2017 | ***Period from January 1, 2018 to March 31, 2019, and 2017***

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

	2019 – 2018 ***Audited***	***Notes/*** **Catatan**	**2017** ***Unaudited***	
Penerimaan		D.1		***Receipts***
Kontribusi	118,044,027		88,992,570	*Contribution*
Penerimaan Lain-lain	643,394,140		374,691,882	*Other Income*
Penerimaan Bunga Bank	16,473,429		12,357,793	*Interest Income*
Aset Neto yang dibebaskan dari Terikat ke Tidak Terikat	597,849,522		-	*Net Assets Released from Restricted to Unrestricted*
Jumlah Penerimaan	**1,375,761,118**		**476,042,245**	***Total Receipts***
Pengeluaran		D.2		***Expenditures***
Pengeluaran Administrasi dan Umum	548,190,348		533,288,404	*General and Administrative Expenditures*
Biaya Depresiasi	2,058,333		-	*Depreciation Expenses*
Jumlah Pengeluaran	**550,248,681**		**533,288,404**	***Total Expenditures***
Perubahan Aset Neto	**825,512,437**		**(57,246,159)**	***Change in Net Assets***
Saldo Awal Aset Neto	637,087,546		694,333,704	*Fund Balances, Beginning*
Saldo Akhir Aset Neto	**1,462,599,983**		**637,087,546**	***Net Assets, Ending***

Yayasan Hutan Biru | ***Blue Forest Foundation***

LAPORAN ARUS KAS | ***STATEMENT OF CASH FLOWS***

Periode dari 1 Januari 2018 s.d 31 Maret 2019, dan 2017 | ***Period from January 1, 2018 to March 31, 2019, and 2017***

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

	2019 – 2018 ***Audited***	***Notes /*** **Catatan**	**2017** ***Unaudited***	
Arus Kas dari Aktivitas Operasi				***Cash Flows from Operating Activities***
Perubahan aset neto terikat	238,412,955		698,888,459	*Change in restricted net assets*
Perubahan aset neto tidak terikat	825,512,437		(57,246,159)	*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	2,058,333		-	*Depreciation*
Penurunan (Kenaikan) Piutang	7,371,889		(7,826,888)	*Decrease (increase) Receivable*
Penurunan (Kenaikan) Uang Muka	4,975,000		(20,025,000)	*Decrease (increase) Advance*
Kenaikan (penurunan) Utang	236,503,566		165,000	*Increase (decrease) in Payable*
Arus kas bersih diperoleh dari/digunakan untuk aktivitas operasi	**1,314,834,180**		**613,955,412**	***Net cash flows provided by (used in) operating activities***
Arus Kas dari Aktivitas Investasi				***Cash Flows from Investing Activities***
(Pembelian) aset tetap	(75,588,684)		-	*(Purchase) of fixed assets*
Arus kas bersih digunakan untuk aktivitas investasi	**(75,588,684)**		**-**	***Net cash flows from investing activities***
Kenaikan(Penurunan) Bersih Kas dan Setara Kas	**1,239,245,496**		**613,955,412**	***Net Increase (Decrease) in Cash and Cash Equivalent***
Kas dan Setara Kas Awal Tahun	1,043,791,611		430,232,099	*Cash and Cash Equivalent, Beginning*
Aset Neto yang dibebaskan dari Terikat ke Tidak Terikat	(597,849,522)		(395,900)	*Net Assets Released from Restricted to Unrestricted*
Kas dan Setara Kas Akhir Tahun	**1,685,187,585**		**1,043,791,611**	***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 1 Januari 2018 s.d 31 Maret 2019, dan 2017
(Dinyatakan dalam Satuan Rupiah)

Blue Forest Foundation
NOTES TO THE FINANCIAL STATEMENT
Period from January 1, 2018 to March 31, 2019, and 2017
(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.

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.

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. Sulastri 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, Panakukkang 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. Struktur Organisasi

Berdasarkan akta notaris Ny. Sulastri Agus Soebagyo, SH., nomor 01, tanggal 19 Oktober 2011, D.I. Yogyakarta, struktur organisasi Yayasan Hutan Biru adalah sebagai berikut:

2. Organizational Structure

Based on notary by Ny. Sulastri 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 :

	Nama/*Name*	
Dewan Pembina:		***Advisory Board:***
- Anggota	Benjamin Michael Brown	*Member* -

Dewan Pengurus:			***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:			***Supervisory Board:***
-	Anggota	MT. Fajriyanto Satyabudhi	*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 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 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.

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

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

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. Auditor Pendahulu (Sebelumnya)

Laporan Keuangan yayasan untuk tahun yang berakhir pada tanggal 31 Desember 2017 dan tahun sebelumnya tidak dilakukan audit umum oleh Auditor Independen.

2. Predecessor Auditor (Previous)

The foundation's Financial Statements for the year ended December 31, 2017 and the previous year were not subject to a general audit by an Independent Auditor.

3. 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 aktivitas.

3. 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 statements of activities.

4. 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.

4. 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.

5. 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:

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 Januari 2018 s.d 31 Maret 2019, Yayasan Hutan Biru tidak melakukan transaksi dengan pihak yang memiliki hubungan istimewa.

Jumlah kompensasi yang diperoleh pejabat kunci dalam periode dari 1 Januari 2018 s.d 31 Maret 2019:

a. Dewan Pembina, tidak memperoleh kompensasi apapun dalam periode 1 Januari 2018 s.d 31 Maret 2019.
b. Dewan Pengurus, tidak memperoleh kompensasi apapun dalam periode 1 Januari 2018 s.d 31 Maret 2019.

5. Related party transactions

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 the period from January 1, 2018 to March 31, 2019, Blue Forest Foundation have no transactions with a related parties.

The amount of compensation gained by key officials in period from January 1, 2018 to March 31, 2019:

a. Advisory Board, did not receive any compensation from January 1, 2018 to March 31, 2019.
b. Executive Board did not receive any compensation from January 1, 2018 to March 31, 2019.

c. Dewan Pengawas, tidak memperoleh kompensasi apapun dalam periode 1 Januari 2018 s.d 31 Maret 2019.

c. Supervisory Board did not reveive any compensation from January 1, 2018 to March 31, 2019.

6. 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 Januari 2018 s.d 31 Maret 2019 Yayasan Hutan Biru belum menghitung dan mencatat imbalan kerja karena semua karyawan berstatus kontrak.

6. 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 January 1, 2018 to March 31, 2019 has not compute and record employee benefits for all employees of the status of the contract.

7. Penyelesaian Laporan Keuangan

Manajemen bertanggung jawab atas penyusunan dan penyajian laporan keuangan yang telah diselesaikan pada tanggal 25 Februari 2021.

7. 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 Pos-pos Laporan Posisi Keuangan

C. Explanation of Financial Position Statement Items

1. Kas dan Setara Kas

1. Cash and Cash Equivalent

Detail kas dan setara kas per 31 Maret 2019, dan 2017 sebagai berikut:

The details of cash and cash equivalents as of March 31, 2019, and 2017 are as follows:

	2019 – 2018 *Audited*	**2017** *Unaudited*	
Kas di tangan			***Cash on hand***
Kas Kecil	8,116,100	6,165,896	*Petty Cash*
Kas di Bank			***Cash In banks***
PT Bank Negara Indonesia (Persero) Tbk.#0386640928	1,594,359,114	679,464,623	*PT Bank Negara Indonesia (Persero) Tbk.#* 0386640928
PT Bank Negara Indonesia (Persero) Tbk.#4114571749	31,574,780	357,034,835	*PT Bank Negara Indonesia (Persero) Tbk.#* 4114571749
PT Bank Negara Indonesia (Persero) Tbk.#0319266198	51,137,591	1,126,257	*PT Bank Negara Indonesia (Persero) Tbk.#* 0319266198
Total kas dan setara kas	**1,685,187,585**	**1,043,791,611**	***Total cash and cash equivalent***

2. Piutang

2. Receivable

Detail Piutang per 31 Maret 2019, dan 2017 sebagai berikut:

The details of Receivable as of March 31, 2019, and 2017 are as follows:

	2019 – 2018 *Audited*	**2017** *Unaudited*	
Piutang			***Receivable***
Piutang Lain-lain	455,000	7,826,888	*Other Receivables*
Total Piutang	**455,000**	**7,826,888**	***Total Receivable***

3. Uang Muka

3. Advance

Detail Uang Muka per 31 Maret 2019, dan 2017 sebagai berikut:

The details of Advance as of March 31, 2019, and 2017 are as follows:

	2019 – 2018 *Audited*	**2017** *Unaudited*	
Uang Muka			***Advance***
Uang Muka Staf	15,050,000	20,025,000	*Staff Advance*
Total Uang Muka	**15,050,000**	**20,025,000**	***Total Advance***

4. Aset Tetap

4. Fixed Assets

Rincian aset tetap per 31 Maret 2019, dan 2017 adalah sebagai berikut :

The details of fixed assets as of March 31, 2019, and 2017 are as follows:

31 Maret 2019, dan 2017/*March 31, 2019, and 2017*					
	Awal	**Penambahan**	**Pengurangan**	**Akhir**	
	Beginning	***Addition***	***Deduction***	***Ending***	
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

5. Liabilities

Detail utang per 31 Maret 2019, dan 2017 sebagai berikut:

The details of Liabilities as of March 31, 2019, and 2017 are as follows:

	2019 – 2018	**2017**	
	Audited	***Unaudited***	
Utang			***Payable***
Utang Lain-lain	236,668,566	165,000	*Other Payables*
Total Utang	**236,668,566**	**165,000**	***Total Payable***

6. Aset Bersih

Rincian aset bersih per 31 Maret 2019, dan 2017 adalah sebagai berikut:

6. Net Assets

The details of net assets as of March 31, 2019, and 2017 are as follows:

	2019 – 2018 *Audited*	**2017** *Unaudited*	
Terikat :			***Restricted***
Perubahan atas aset neto	238,411,955	698,888,459	*Changes in Net Asset*
Saldo awal aset neto	434,390,954	(264,101,605)	*Fund Balance, beginning*
Aset Neto yang dibebaskan dari Terikat	(597,849,522)	(395,900)	*Net Assets Released from Restricted*
Subtotal	**74,954,387**	**434,390,954**	***Subtotal***
Tidak Terikat :			***Unrestricted***
Perubahan atas aset neto	825,512,437	(57,246,159)	*Changes in Net Asset*
Saldo awal aset neto	637,087,546	694,333,704	*Fund Balance, beginning*
Subtotal	**1,462,599,983**	**637,087,546**	***Subtotal***
Total Aset Neto	**1,537,554,370**	**1,071,478,499**	***Total Net Assets***

Rincian saldo akhir neto terikat per 31 Maret 2019, dan 2017 sebagai berikut:

The details of restricted fund balances as of March 31, 2019, and 2017 are as follows:

	2019 – 2018 *Audited*	**2017** *Unaudited*	
Sisa Dana Tetra Tech_LESTARI	4,160,220	(98,233,759)	*Tetra Tech_LESTARI Fund Balance*
Sisa Dana EcoShape_*Building with Nature 1.0*	(107,875,081)	315,521,078	*EcoShape_Building with Nature 1.0 Fund Balance*
Sisa Dana CDU RIEL	(63,151,900)	(63,151,900)	*CDU RIEL Fund Balance*
Sisa Dana Ecoshape_BWN_ROAM	-	93,386,295	*Ecoshape_BWN_ROAM Fund Balanca*
Sisa Dana IUCN_ROAM	-	12,734,210	*IUCN_ROAM Fund Balance*
Sisa Dana IUCN_Produksi Film	-	29,685,870	*IUCN_Making Film Fund Balance*
Sisa Dana Perjanjian Pengelolaan Keuangan	3,759,488	19,321,033	*Funding Management Agreement Fund Balance*
Sisa Dana *The Goodplanet Foundation*	60,350,503	14,951,194	*The Goodplanet Foundation Fund Balance*
Sisa Dana *Crown Agent USA*	91,512,009	80,435,337	*Crown Agent USA Fund Balance*
Sisa Dana Yayasan Tropenbos Indonesia	16,235,459	-	*Tropenbos Indonesia Foundation Fund Balance*
Sisa Dana *Blue Ventures Conservation_Scoping Study phase 1*	-	299,378,201	*Blue Ventures Conservation_Scoping Study phase 1 Fund Balance*
Sisa Dana *Blue Ventures Conservation_Scoping Study phase 2*	-	-	*Blue Ventures Conservation_Scoping Study phase 2 Fund Balance*

(Lanjutan)	**2019 – 2018** ***Audited***	**2017** ***Unaudited***	*(Continued)*
Sisa Dana *Blue Ventures Conservation*_Persiapan Proyek Sembilang	637,877,160	-	*Blue Ventures Conservation_ Sembilang Project Preparation Fund Balance*
Sisa Dana *Blue Ventures Conservation*_Persiapan Kubu Raya	13,873,059	-	*Blue Ventures Conservation_Kubu Raya Preparation Fund Balance*
Sisa Dana Sub-Konsultan: EcoShape	4,067,326	-	*Subconsultant: EcoShape Fund Balance*
Sisa Dana Ecoshape_ *Building with Nature 2.0_Q4*	(307,915,651)	-	*Ecoshape_Building with Nature 2.0_Q4 Fund Balance*
Sisa Dana *Wetlands International Indonesia*	(13,836,600)	(5,535,000)	*Wetlands International Indonesia Fund Balance*
Sisa Dana Akhir Tahun 2017	(264,101,605)	(264,101,605)	*Fund Balance, Ending 2017*
Total Saldo Dana Terikat	**74,954,387**	**434,390,954**	***Total Restricted Fund Balance***

D. Pos-pos Laporan Aktivitas

D. Activities Statement Items

1. Penerimaan

1. Receipts

Rincian penerimaan tidak terikat untuk tahun berakhir per 31 Maret 2019, dan 2017 adalah sebagai berikut:

The details of unrestricted receipts for the years ended as of March 31, 2019, and 2017 are as follows:

	2019 – 2018 ***Audited***	**2017** ***Unaudited***	
Tidak terikat:			***Unrestricted:***
Kontribusi	118,044,027	88,992,570	*Contribution*
Penerimaan Lain-lain	643,394,140	374,691,882	*Other Income*
Penerimaan Bunga Bank	16,473,429	12,357,793	*Interest Income*
Aset Neto yang dibebaskan dari Terikat ke Tidak Terikat	597,849,522	-	*Net Assets Released from Restricted to Unrestricted*
Total Penerimaan Tidak Terikat	**1,375,761,118**	**476,042,245**	***Total Unrestricted Receipts***

Rincian penerimaan terikat untuk tahun berakhir per 31 Maret 2019, dan 2017 adalah sebagai berikut:

The details of restricted receipts for the years ended as of March 31, 2019, and 2017 are as follows:

	2019 – 2018 ***Audited***	**2017** ***Unaudited***	
Terikat:			***Restricted:***
Hibah Tetra Tech_LESTARI	2,416,215,355	1,952,599,949	*Tetra Tech_LESTARI Grant*
Hibah EcoShape_*Building with Nature 1.0*	777,268,736	1,179,987,196	*EcoShape_Building with Nature 1.0 Grant*
Hibah EcoShape_BWN_ROAM	145,008,030	-	*EcoShape_BWN_ROAM Grant*
Hibah IUCN_ROAM	29,072,612	298,124,468	*IUCN_ROAM Grant*
Hibah IUCN_Produksi FIlm	-	56,309,610	*IUCN_Film Making Grant*
Hibah Perjanjian Pengelolaan Keuangan	-	137,352,826	*Funding Management Agreemetn Grant*
Hibah *The Goodplanet Foundation*	50,176,700	210,893,998	*The Goodplanet Foundation Grant*
Hibah *Crown Agent USA*	31,183,515	326,598,292	*Crown Agent USA Grant*
Hibah Yayasan Tropenbos Indonesia	39,215,000	-	*Tropenbos Indonesia Foundation Grant*
Hibah *Blue Ventures Conservation_Scoping Study phase 1*	-	819,002,984	*Blue Ventures Conservation_Scoping Study phase 1 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	143,872,740	-	*Blue Ventures Conservation_Kubu Raya Preparation Grant*
Hibah Sub-Konsultan: EcoShape	131,483,527	-	*Subconsultant: EcoShape Grant*
Hibah *Wetlands International Indonesia*	17,700,000	20,000,000	*Wetlands International Indonesia Grant*
Total Penerimaan Terikat	**5,993,473,099**	**5,381,556,533**	***Total Restricted Receipts***

2. Pengeluaran

2. Expenditure

Rincian pengeluaran tidak terikat untuk tahun berakhir per 31 Maret 2019, dan 2017 adalah sebagai berikut:

The details of unrestricted expenditure for the years ended as of March 31, 2019, and 2017 are as follows:

	2019 – 2018 *Audited*	**2017** *Unaudited*	
Tidak Terikat			***Unrestricted***
Pengeluaran Administrasi dan Umum	548,190,348	533,288,404	*General and Administrative Expenditures*
Biaya Depresiasi	2,058,333	-	*Depreciation Expenses*
Total Pengeluaran Tidak Terikat	**550,248,681**	**533,288,404**	***Total Unrestricted Expenditure***

Rincian pengeluaran terikat untuk tahun berakhir per 31 Maret 2019, dan 2017 adalah sebagai berikut:

The details of restricted expenditure for the years ended as of March 31, 2019, and 2017 are as follows:

	2019 – 2018 *Audited*	**2017** *Unaudited*	
Terikat			***Restricted***
Program Tetra Tech_LESTARI	2,313,821,376	2,050,833,708	*Tetra Tech_LESTARI Program*
Program EcoShape_*Building with Nature 1.0*	906,190,046	864,466,118	*EcoShape_Building with Nature 1.0 Program*
Program CDU RIEL	-	62,756,000	*CDU RIEL_Program*
Program EcoShape_BWN_ROAM	104,616,053	287,300,915	*EcoShape_BWN_ROAM Program*
Program IUCN_ROAM	40,055,208	285,390,258	*IUCN_ROAM Program*
Program IUCN_ Produksi Film	29,308,760	26,623,740	*IUCN_Film Making Program*
Program Perjanjian Pengelolaan Keuangan	15,561,545	118,031,793	*Funding Management Agreement Program*
Program*The Goodplanet Foundation*	-	195,942,804	*The Goodplanet Foundation Program*
Program *Crown Agent USA*	20,106,843	246,162,955	*Crown Agent USA Program*
Program Yayasan Tropenbos Indonesia	22,979,541	-	*Tropenbos Indonesia Foundation Program*
Program *Blue Ventures Conservation_Scoping Study phase 1*	299,378,202	519,624,783	*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*

(Lanjutan)	**2019 – 2018** ***Audited***	**2017** ***Unaudited***	*(Continued)*
Program *Blue Ventures Conservation*_Persiapan Proyek Sembilang	418,110,377	-	*Blue Ventures Conservation_ Sembilang Project Preparation Program*
Program *Blue Ventures Conservation*_Persiapan Kubu Raya	129,999,681	-	*Blue Ventures Conservation_Kubu Raya Preparation Program*
Program Sub-Konsultan: EcoShape	127,416,201	-	*Subconsultant: EcoShape Program*
Program Ecoshape_ *Building with Nature 2.0_Q4*	307,915,651	-	*Ecoshape_Building with Nature 2.0_Q4 Program*
Program *Wetlands International Indonesia*	26,001,600	25,535,000	*Wetlands International Indonesia Program*
Total pengeluaran terikat	**5,755,060,144**	**4,682,668,074**	***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 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 tahun 2018 sampai 31 Maret 2019, dana yang diterima dari Tetra Tech_LESTARI sebesar Rp2,416,215,355.00.

Pada tahun 2018 sampai dengan 31 Maret 2019, pengeluaran program ini sebesar Rp2,313,821,376.00.

b. EcoShape_*Building with Nature 1.0*

Yayasan Hutan Biru menerima dana bantuan dari EcoShape dengan Perjanjian Subkonsultan berdasarkan perjanjian pada tanggal 19 Mei 2016.

Pada tahun 2018 sampai 31 Maret 2019, dana yang diterima dari EcoShape sebesar Rp777,268,736.00.

Pada tahun 2018 sampai dengan 31 Maret 2019, pengeluaran program ini sebesar Rp906,190,046.00.

c. EcoShape_*Building with Nature Restoration Opportunity Assesment Method (ROAM)*

Yayasan Hutan Biru menerima dana bantuan dari EcoShape dengan Perjanjian Subkonsultan berdasarkan perjanjian pada tanggal 30 Januari

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 2018 to March 31, 2019, fund received from Tetra Tech_LESTARI amount of IDR2,416,215,355.00.

In 2018 to March 31, 2019, expenditure this program amount of IDR2,313,821,376.00.

b. EcoShape_Building with Nature 1.0

Blue Forest Foundation received a grant from EcoShape with Subconsultancy Agreement based on agreement dates May 19, 2016.

In 2018 to March 31, 2019, fund received from EcoShape amount of IDR777,268,736.00.

In 2018 to March 31, 2019, expenditure this program amount of IDR906,190,046.00.

c. EcoShape_Building with Nature Restoration Opportunity Assesment Method (ROAM)

Blue Forest Foundation received a grant from EcoShape with Subconsultancy Agreement based on agreement dates January 30, 2017,

2017, dengan periode dari 1 Februari 2017 sampai dengan 1 Oktober 2017.

Pada tahun 2018 sampai 31 Maret 2019, dana yang diterima dari EcoShape sebesar Rp145,008,030.00.

Pada tahun 2018 sampai dengan 31 Maret 2019, pengeluaran program ini sebesar Rp104,616,053.00.

with period from February 1, 2017 to October 1, 2017.

In 2018 to March 31, 2019, fund received from EcoShape amount of IDR145,008,030.00.

In 2018 to March 31, 2019, expenditure this program amount of IDR104,616,053.00.

d. IUCN_*Restoration Opportunity Assesment Method (ROAM)*

Yayasan Hutan Biru menerima dana bantuan dari IUCN dengan Perjanjian Proyek Nomor 5000/PO1554/PA01554.01/DR01554. 02, pada tanggal 10 Februari 2017, dengan periode dari 1 Januari 2017 sampai dengan 15 Juli 2017.

Pada tahun 2018 sampai 31 Maret 2019, dana yang diterima dari IUCN sebesar Rp29,072,612.00.

Pada tahun 2018 sampai dengan 31 Maret 2019, pengeluaran program ini sebesar Rp40,055,208.00.

d. IUCN_Restoration Opportunity Assesment Method (ROAM)

Blue Forest Foundation received a grant from IUCN with Agreement Project Number 5000/PO1554/PA01554.01/DR01554. 02, based on agreement dates February 10, 2017, with period from January 1, 2017 to July 15, 2017.

In 2018 to March 31, 2019, fund received from IUCN amount of IDR29,072,612.00.

In 2018 to March 31, 2019, expenditure this program amount of IDR40,055,208.00.

e. IUCN_Produksi Film

Yayasan Hutan Biru menerima dana bantuan dari IUCN dengan Perjanjian Proyek Nomor 5000/PO1554/PA01554.01/DR01554. 03, pada tanggal 26 Mei 2017, dengan periode dari 1 Juni 2017 sampai dengan 30 Desember 2017.

Pada tahun 2018 sampai 31 Maret 2019, tidak ada penerimaan dana untuk program IUCN_Produksi Film.

Pada tahun 2018 sampai dengan 31 Maret 2019, pengeluaran program ini sebesar Rp29,308,760.00.

e. IUCN_Film Making

Blue Forest Foundation received a grant from IUCN with Agreement Project Number 5000/PO1554/PA01554.01/DR01554. 03, based on agreement dates May 26, 2017, with period from June 1, 2017 to December 30, 2017.

In 2018 to March 31, 2019, there has been no fund received for IUCN_Making Film Program.

In 2018 to March 31, 2019, expenditure this program amount of IDR29,308,760.00.

f. Perjanjian Pengelolaan Keuangan_*Charles Darwin University*

Yayasan Hutan Biru menerima dana bantuan dari *Charles Darwin University* yang selanjutnya disebut CDU dengan Perjanjian pada tanggal 16 Oktober 2017, sebesar Rp72,759,645.00.

Pada tahun 2018 sampai 31 Maret 2019, tidak ada penerimaan dana untuk program CDU.

Pada tahun 2018 sampai dengan 31 Maret 2019, pengeluaran program ini sebesar Rp15,561,545.00.

f. Funding Management Agreement_Charles Darwin University

Blue Forest Foundation received a grant from Charles Darwin University hereinafter called CDU with Agreement dates October 16, 2017, amount of IDR72,759,645.00.

In 2018 to March 31, 2019, there has been no fund received for CDU Program.

In 2018 to March 31, 2019, expenditure this program amount of IDR15,561,545.00.

g. Yayasan *Goodplanet*

Yayasan Hutan Biru menerima dana bantuan dari Yayasan *Goodplanet* dengan Amandement Partnership, pada tanggal 12 Mei 2017, periode 1 Maret 2017 sampai dengan 30 November 2017, sebesar EUR17,752.50.

Pada tahun 2018 sampai 31 Maret 2019, dana yang diterima dari Yayasan Goodplanet sebesar Rp50,176,700.00.

Pada tahun 2018 sampai dengan 31 Maret 2019, tidak ada pengeluaran untuk program ini.

g. Goodplanet Foundation

Blue Forest Foundation received a grant from Goodplanet Foundation with Partnership Amendment, dates May 12, 2017, with period from March 1, 2017 to November 30, 2017, amount of EUR17,752.50.

In 2018 to March 31, 2019, fund received from IUCN amount of IDR50,176,700.00.

In 2018 to March 31, 2019, there has no been expenditure for this program.

h. 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 tahun 2018 sampai 31 Maret 2019, dana yang diterima sebesar Rp31,183,515.00.

h. 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 2018 to March 31, 2019, fund received amount of IDR31,183,515.00.

Pada tahun 2018 sampai dengan 31 Maret 2019, pengeluaran program ini sebesar Rp20,106,843.00.

In 2018 to March 31, 2019, expenditure this program amount of IDR20,106,843.00.

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

Pada tahun 2018 sampai 31 Maret 2019, dana yang diterima sebesar Rp39,215,000.00.

Pada tahun 2018 sampai dengan 31 Maret 2019, pengeluaran program ini sebesar Rp22,979,541.00.

i. 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 from August 13, 2018 to September 13, 2018.

In 2018 to March 31, 2019, fund received amount of IDR39,215,000.00.

In 2018 to March 31, 2019, expenditure this program amount of IDR22,979,541.00.

j. Blue Ventures Conservation_Scoping Study phase 1

Yayasan Hutan Biru menerima dana bantuan dari *Blue Ventures Conservation* dengan Kontrak Konsultasi pada tanggal 19 Juli 2017, sebesar Rp819,002,985.00, periode 1 Juli 2017 sampai dengan 31 Desember 2017.

Pada tahun 2018 sampai 31 Maret 2019, tidak ada penerimaan dana untuk program *Blue Ventures Conservation_Scoping Study phase 1*.

Pada tahun 2018 sampai dengan 31 Maret 2019, pengeluaran program ini sebesar Rp299,378,202.00.

j. Blue Ventures Conservation_ Scoping Study phase 1

Blue Forest Foundation received a grant from Blue Ventures Conservation with Consultancy Contract dates July 19, 2017, amount of IDR819,002,985.00, period from July 1, 2017 to Desember 31, 2017.

In 2018 to March 31, 2019, there has been no fund received for Blue Ventures Conservation_Scoping Study phase 1 program.

In 2018 to March 31, 2019, expenditure this program amount of IDR299,378,202.00.

k. Blue Ventures Conservation_Scoping Study phase 2

Yayasan Hutan Biru menerima dana bantuan dari *Blue Ventures Conservation* dengan Kontrak Konsultasi pada tanggal 12 Februari

k. Blue Ventures Conservation_ Scoping Study phase 2

Blue Forest Foundation received a grant from Blue Ventures Conservation with Consultancy Contract dates February 12, 2018, amount of

2018, sebesar Rp1,156,289,354.00, periode 1 Februari 2018 sampai dengan 31 Agustus 2018.

IDR1,156,289,354.00, period from February 1, 2018 to August 31, 2018.

Pada tahun 2018 sampai 31 Maret 2019, dana yang diterima sebesar Rp1,156,289,347.00.

In 2018 to March 31, 2019, fund received amount of IDR1,156,289,347.00.

Pada tahun 2018 sampai dengan 31 Maret 2019, pengeluaran program ini sebesar Rp993,599,060.00.

In 2018 to March 31, 2019, expenditure this program amount of IDR993,599,060.00.

l. 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 tahun 2018 sampai 31 Maret 2019, dana yang diterima sebesar Rp1,055,987,537.00.

Pada tahun 2018 sampai dengan 31 Maret 2019, pengeluaran program ini sebesar Rp418,110,377.00.

l. Blue Ventures Conservation_ Sembilang Project Preparation

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.

In 2018 to March 31, 2019, fund received amount of IDR1,055,987,537.00.

In 2018 to March 31, 2019, expenditure this program amount of IDR418,110,377.00.

m. Blue Ventures Conservation_ Persiapan Kubu Raya

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.

Pada tahun 2018 sampai 31 Maret 2019, mendapatkan realokasi dana dari *Blue Ventures Conservation_*Persiapan Proyek Sembilang sebesar Rp143,872,740.00.

m. Blue Ventures Conservation_ Kubu Raya Preparation

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.

In 2018 to March 31, 2019, get reallocation of funds from Blue Ventures Onservation_Sembilang Project Preparation amount of IDR143,872,740.00.

Pada tahun 2018 sampai dengan 31 Maret 2019, pengeluaran program ini sebesar Rp129,999,681.00.

In 2018 to March 31, 2019, expenditure this program amount of IDR129,999,681.00.

n. Sub-Konsultan: EcoShape

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 tahun 2018 sampai 31 Maret 2019, dana yang diterima dari EcoShape sebesar Rp131,483,527.00.

Pada tahun 2018 sampai dengan 31 Maret 2019, pengeluaran program ini sebesar Rp127,416,201.00.

n. Subconsultant: EcoShape

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 2018 to March 31, 2019, fund received from EcoShape amount of IDR131,483,527.00.

In 2018 to March 31, 2019, expenditure this program amount of IDR127,416,201.00.

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

Pada tahun 2018 sampai 31 Maret 2019, tidak ada penerimaan dana untuk program *EcoShape_Building with Nature 2.0_Q4.*

Pada tahun 2018 sampai dengan 31 Maret 2019, pengeluaran program ini sebesar Rp307,915,651.00.

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

In 2018 to March 31, 2019, there has been no fund received for EcoShape_Building with Nature 2.0-Q4.

In 2018 to March 31, 2019, expenditure this program amount of IDR307,915,651.00.

p. Wetlands International Indonesia

Yayasan Hutan Biru menerima dana bantuan dari Wetlands International Indonesia dengan Surat Perjanjian Kerjasama pada tanggal 1 Mei 2016, periode dari 1 Mei 2016 sampai

p. Wetlands International Indonesia

Blue Forest Foundation received a grant from Wetlands International Indonesia with Letter of Agreement dates May 1, 2016, periode from May 1,

dengan 31 Oktober 2017, sebesar Rp75,400,000.00.

2016 to October 31, 2017, amount of IDR75,400,000.00.

Pada tahun 2018 sampai 31 Maret 2019, dana yang diterima dari Wetlands International Indonesia sebesar Rp17,700,000.00.

In 2018 to March 31, 2019, fund received from Wetlands International Indonesia amount of IDR17,700,000.00.

Pada tahun 2018 sampai dengan 31 Maret 2019, pengeluaran program ini sebesar Rp26,001,600.00.

In 2018 to March 31, 2019, expenditure this program amount of IDR26,001,600.00.

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)

	Hibah / *Grant*								
	Tetra Tech_LESTARI	EcoShape_BwN 1.0	EcoShape_BwN_ROAM	IUCN_ROAM	IUCN_Film Making	Funding Management Agreement	Goodplanet Foundation	Crown Agent USA	
Keterangan	**IDR**	**IDR**	**IDR**	**IDR**	**IDR**	**IDR**	**IDR**	**IDR**	***Description***
A. Anggaran	US$37,009					72.759.645	EUR17,752.50	US$2,783	***A. Budget***
B. Penerimaan									***B. Receipt***
1. Penerimaan Hibah	2.416.215.355	777.268.736	145.008.030	29.072.612	-	-	50.176.700	31.183.515	*1. Receipt of Grants*
Total Penerimaan (B)	**2.416.215.355**	**777.268.736**	**145.008.030**	**29.072.612**	**-**	**-**	**50.176.700**	**31.183.515**	***Total Receipt (B)***
C. Pengeluaran									***C. Expenditure***
1. Pengeluaran Program Tetra Tech_LESTARI									***1. Tetra Tech_LESTARI Program Expenses***
1.1. Tenaga Kerja Langsung	2.106.286.801	-	-	-	-	-	-	-	*1.1. Direct Labor*
1.2. Beban Langsung Lainnya	207.534.575	-	-	-	-	-	-	-	*1.2. Other Direct Cost*
2. Pengeluaran Program *EcoShape_Building with Nature 1.0*									***2. EcoShape_Building with Nature 1.0 Program Expenses***
2.1. *Supporting Costs*	-	492.364.473	-	-	-	-	-	-	*2.1. Supporting Costs*
2.2. *Build technical/program support*	-	3.215.000	-	-	-	-	-	-	*2.2. Build technical/program support*
2.3. *Develop follow-up activities & Go beyond CFS*	-	206.342.900	-	-	-	-	-	-	*2.3. Develop follow-up activities & Go beyond CFS*
2.4. *Monitoring, Learning, Evaluation and Reporting*	-	8.321.700	-	-	-	-	-	-	*2.4. Monitoring, Learning, Evaluation and Reporting*
2.5. *Travel Costs*	-	132.723.412	-	-	-	-	-	-	*2.5. Travel Costs*
2.6. *Admin Fee*	-	63.222.561	-	-	-	-	-	-	*2.6. Admin Fee*
3. Pengeluaran Program *EcoShape BwN_ROAM*									***3. EcoShape BwN-ROAM Program Expenses***
3.1. *Personnel*	-	-	60.969.792	-	-	-	-	-	*3.1. Personnel*
3.2. *Culminative workshop (diagnostic of institutional readiness, rehabilitation design and work planning)*	-	-	43.646.261	-	-	-	-	-	*3.2. Culminative workshop (diagnostic of institutional readiness, rehabilitation design and work planning)*
4. Pengeluaran Program *IUCN_ROAM*									***4. IUCN_ROAM Program Expenses***
4.1. *Personnel*	-	-	-	40.055.208	-	-	-	-	*4.1. Personnel*
5. Pengeluaran Program *IUCN_Produksi Film*									***5. IUCN_Film Making Program Expenses***
5.1. *Video Maker, Editing, translation*	-	-	-	-	29.308.760	-	-	-	*5.1. Video Maker, Editing, translation*
6. Pengeluaran Program *Perjanjian Pengelolaan Keuangan*									***6. Funding Management Agreement Program Expenses***
6.1. *Transportation, accommodation, meals, material*	-	-	-	-	-	15.561.545	-	-	*6.1. Transportation, accommodation, meals, material*
7. Pengeluaran Program *Goodplanet Foundation*	-	-	-	-	-	-	-	-	***7. Goodplanet Foundation Program Expenses***
8. Pengeluaran Program *Crown Agent USA*									***8. Crown Agent USA Program Expenses***
8.1. *Project Coordinator*	-	-	-	-	-	-	-	16.434.000	*8.1. Project Coordinator*
8.2. *Field researcher*	-	-	-	-	-	-	-	2.270.040	*8.2. Field researcher*
8.3. *Admin Fee*	-	-	-	-	-	-	-	1.402.803	*8.3. Admin Fee*
Total Pengeluaran (C)	**2.313.821.376**	**906.190.046**	**104.616.053**	**40.055.208**	**29.308.760**	**15.561.545**	**-**	**20.106.843**	***Total Expenditure (C)***
D. Perubahan Aset Neto	**102.393.979**	**(128.921.310)**	**40.391.977**	**(10.982.596)**	**(29.308.760)**	**(15.561.545)**	**50.176.700**	**11.076.672**	***D. Change in Net Assets***
E. Saldo Awal Aset Neto	**(98.233.759)**	**315.521.078**	**93.386.295**	**12.734.210**	**29.685.870**	**19.321.033**	**14.951.194**	**80.435.337**	***E. Beginning balance of net assets***
F. Aset Neto yang dibebaskan dari Terikat	**-**	**(294.474.848)**	**(133.778.272)**	**(1.751.614)**	**(377.110)**	**-**	**(4.777.391)**	**-**	***F. Net Assets Released from Restricted***
G. Saldo Akhir Aset Neto	**4.160.220**	**(107.875.081)**	**-**	**-**	**-**	**3.759.488**	**60.350.503**	**91.512.009**	***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)*

	Hibah / *Grant*								
	Tropenbos Indonesia Foundation	**Blue Ventures Conservation_ Scoping Study phase 1**	**Blue Ventures Conservation_ Scoping Study phase 2**	**Blue Ventures Conservation_ Sembilang Project Preparation**	**Blue Ventures Conservation_ Kubu Raya Preparation**	**Subconsultant: EcoShape_BwN Monitoring MMA & GB_ST**	**EcoShape_ Building with Nature 2.0**	**Wetlands International Indonesia**	
Keterangan	**IDR**	**IDR**	**IDR**	**IDR**	**IDR**	**IDR**	**IDR**	**IDR**	***Description***
A. Anggaran	39.215.000	819.002.985	1.156.289.354	1.199.854.277	527.426.220	233.110.900	EUR64,514	75.400.000	***A. Budget***
B. Penerimaan									***B. Receipt***
1. Penerimaan Hibah	39.215.000	-	1.156.289.347	1.055.987.537	143.872.740	131.483.527	-	17.700.000	*1. Receipt of Grants*
Total Penerimaan (B)	**39.215.000**	**-**	**1.156.289.347**	**1.055.987.537**	**143.872.740**	**131.483.527**	**-**	**17.700.000**	***Total Receipt (B)***
C. Pengeluaran									***C. Expenditure***
9. Pengeluaran Program Yayasan Tropenbos Indonesi									***9. Tropenbos Indonesia Foundation Program Expenses***
9.1. *Field Ecology Surveyor*	9.545.184	-	-	-	-	-	-	-	*9.1. Field Ecology Surveyor*
9.2. *Field Social-Economic Surveyor*	5.170.308	-	-	-	-	-	-	-	*9.2. Field Social-Economic Surveyor*
9.3. *M&IE*	6.175.000	-	-	-	-	-	-	-	*9.3. M&IE*
9.4. *Admin Fee*	2.089.049	-	-	-	-	-	-	-	*9.4. Admin Fee*
10. Pengeluaran Program *Blue Ventures Conservation_Scoping Study phase 1*									***10. Blue Ventures Conservation_Scoping Study phase 1 Program Expenses***
10.1. *Chief Technical Advisor*	-	194.309.000	-	-	-	-	-	-	*10.1. Chief Technical Advisor*
10.2. *Social-economic specialist*	-	6.347.239	-	-	-	-	-	-	*10.2. Social-economic specialist*
10.3. *GIS Specialist*	-	25.877.000	-	-	-	-	-	-	*10.3. GIS Specialist*
10.4. *Workshop - Reporting and Strategic Planning*	-	72.844.962	-	-	-	-	-	-	*10.4. Workshop - Reporting and Strategic Planning*
11. Pengeluaran Program *Blue Ventures Conservation_Scoping Study phase 2*									***11. Blue Ventures Conservation_Scoping Study phase 2 Program Expenses***
11.1. *Personnel*	-	-	578.470.754	-	-	-	-	-	*11.1. Personnel*
11.2. *Workshop Design Metodology and Field Survey Plan*	-	-	7.551.950	-	-	-	-	-	*11.2. Workshop Design Metodology and Field Survey Plan*
11.3. *Workshop - Reporting and Strategic Planning*	-	-	68.483.264	-	-	-	-	-	*11.3. Workshop - Reporting and Strategic Planning*
11.4. *Field Activities - Assessment:*	-	-		-	-	-	-	-	*11.4. Field Activities - Assessment:*
Indragiri Hilir, Riau	-	-	77.230.750	-	-	-	-	-	*Indragiri Hilir, Riau*
TN Berbak Sembilang Palembang-Jambi	-	-	96.653.350	-	-	-	-	-	*TN Berbak Sembilang Palembang-Jambi*
TN. Rawa Aopa Watumohai, Sultra	-	-	55.910.000	-	-	-	-	-	*TN. Rawa Aopa Watumohai, Sultra*
Teluk Saleh, Sumbawa	-	-	85.956.992	-	-	-	-	-	*Teluk Saleh, Sumbawa*
11.5. *Other Direct Cost*	-	-	23.342.000	-	-	-	-	-	*11.5. Other Direct Cost*
12. Pengeluaran Program *Blue Ventures Conservation_* Persiapan Proyek Sembilang									***12. Blue Ventures Conservation_ Sembilang Project Preparation Program Expenses***
12.1. *Personnel*	-	-	-	195.898.583	-	-	-	-	*12.1. Personnel*
12.2. *Other Direct Cost*	-	-	-	41.795.526	-	-	-	-	*12.2. Other Direct Cost*
12.3. *Strategize investigation of alternative silvaculture program locations:*	-	-	-		-	-	-	-	*12.3. Strategize investigation of alternative silvaculture program locations:*
Field visits to potential sites Tongke-Tongke, South Sulawesi	-	-	-	13.103.750	-	-	-	-	*Field visits to potential sites Tongke-Tongke, South Sulawesi*
Kubu Raya-Kalimantan Barat	-	-	-	11.804.400	-	-	-	-	*Kubu Raya-Kalimantan Barat*
12.4. *Drafting PIP and Annual Workplan (Mini-workshop in Makassar)*	-	-	-	16.262.300	-	-	-	-	*12.4. Drafting PIP and Annual Workplan (Mini-workshop in Makassar)*

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)*

	Hibah / *Grant*								
	Tropenbos Indonesia Foundation	**Blue Ventures Conservation_ Scoping Study phase 1**	**Blue Ventures Conservation_ Scoping Study phase 2**	**Blue Ventures Conservation_ Sembilang Project Preparation**	**Blue Ventures Conservation_ Kubu Raya Preparation**	**Subconsultant: EcoShape_BwN Monitoring MMA & GB_ST**	**EcoShape_ Building with Nature 2.0**	**Wetlands International Indonesia**	
Keterangan	**IDR**	**IDR**	**IDR**	**IDR**	**IDR**	**IDR**	**IDR**	**IDR**	***Description***
12.5. *Workshop Strategic plan for implementation and Collaboration plan - Sembilang Landscape and the 2nd Landscape (Yogyakarta)*	-	-	-	91.652.418	-	-	-	-	*12.5. Workshop Strategic plan for implementation and Collaboration plan - Sembilang Landscape and the 2nd Landscape (Yogyakarta)*
12.6. *Visit to Jambi/Palembang to meet BTNS, BKSDA, Consortium*	-	-	-	15.748.150	-	-	-	-	*12.6. Visit to Jambi/Palembang to meet BTNS, BKSDA, Consortium*
12.7. *Workshop: Drafting PKS (Jambi)*	-	-	-	31.845.250	-	-	-	-	*12.7. Workshop: Drafting PKS (Jambi)*
13. Pengeluaran Program *Blue Ventures Conservation_* Persiapan Proyek Kubu Raya									***13. Blue Ventures Conservation_ Kubu Raya Project Preparation Program Expenses***
13.1. *Personnel*	-	-	-	-	81.329.252	-	-	-	*13.1. Personnel*
13.2. *Other Direct Cost*	-	-	-	-	575.000	-	-	-	*13.2. Other Direct Cost*
13.3. *Legal analysis of access to map-based timber and ground truthing, & Assess opportunities for collaboration with SAMPAN*	-	-	-	-	44.607.429	-	-	-	*13.3. Legal analysis of access to map-based timber and ground truthing, & Assess opportunities for collaboration with SAMPAN*
13.4. *Analysis of mangrove business opportunities*	-	-	-	-	3.488.000	-	-	-	*13.4. Analysis of mangrove business opportunities*
14. Pengeluaran Program *Subconsultant: EcoShape_BwN Monitoring MMA & GB_ST*									***14. Subconsultant: EcoShape_BwN Monitoring MMA & GB_ST Program Expenses***
14.1. *Personnel*	-	-	-	-	-	49.869.310	-	-	*14.1. Personnel*
14.2. *Other Direct Cost*	-	-	-	-	-	1.394.000	-	-	*14.2. Other Direct Cost*
14.3. *Regular communication and coordination with BwN team*	-	-	-	-	-	11.783.291	-	-	*14.3. Regular communication and coordination with BwN team*
14.4. *Monitoring:*	-	-	-	-	-		-	-	*14.4. Monitoring:*
Community Organisers (COs) meeting for monitoring plan	-	-	-	-	-	12.315.900	-	-	*Community Organisers (COs) meeting for monitoring plan*
Monthly Monitoring in each GB and MMA ponds	-	-	-	-	-	21.988.200	-	-	*Monthly Monitoring in each GB and MMA ponds*
14.5. *Travel Cost*	-	-	-	-	-	30.065.500	-	-	*14.5. Travel Cost*
15. Pengeluaran Program *EcoShape_ Building with Nature 2.0*									***15. EcoShape_ Building with Nature 2.0 Program Expenses***
15.1. *Personnel*	-	-	-	-	-	-	162.264.740	-	*15.1. Personnel*
15.2. *Other Direct Cost*	-	-	-	-	-	-	28.342.329	-	*15.2. Other Direct Cost*
15.3. Community Facilitation-Mangrove Restoration	-	-	-	-	-	-	775.000	-	*15.3. Community Facilitation-Mangrove Restoration*
15.4. *Community Facilitation-Sustainable Aquaculture*	-	-	-	-	-	-	12.812.500	-	*15.4. Community Facilitation-Sustainable Aquaculture*
15.5. *Monitoring*	-	-	-	-	-	-	33.854.000	-	*15.5. Monitoring*
15.6. *Travel Cost*	-	-	-	-	-	-	41.874.750	-	*15.6. Travel Cost*
15.7. *Admin Fee*	-	-	-	-	-	-	27.992.332	-	*15.7. Admin Fee*
16. Pengeluaran Program *Wetlands International Indonesia*									***16. Wetlands International Indonesia Program Expenses***
16.1. *Beban Program*	-	-	-	-	-	-	-	26.001.600	*16.1. Program Expenses*
Total Pengeluaran (C)	**22.979.541**	**299.378.201**	**993.599.060**	**418.110.377**	**129.999.681**	**127.416.201**	**307.915.651**	**26.001.600**	***Total Expenditure (C)***
D. Perubahan Aset Neto	**16.235.459**	**(299.378.201)**	**162.690.287**	**637.877.160**	**13.873.059**	**4.067.326**	**(307.915.651)**	**(8.301.600)**	***D. Change in Net Assets***
E. Saldo Awal Aset Neto	**-**	**299.378.201**	**-**	**-**	**-**	**-**	**-**	**(5.535.000)**	***E. Beginning balance of net assets***
F. Aset Neto yang dibebaskan dari Terikat	**-**	**-**	**(162.690.287)**	**-**	**-**	**-**	**-**		***F. Net Assets Released from Restricted***
G. Saldo Akhir Aset Neto	**16.235.459**	**-**	**-**	**637.877.160**	**13.873.059**	**4.067.326**	**(307.915.651)**	**(13.836.600)**	***G. Ending Balance of Net Assets***