

**Laporan Keuangan Proyek Yayasan Pena Bulu Mengenai Perjanjian
Kerjasama dengan ICCO Cooperation
Kontrak No. 110007/012
Untuk Periode dari Tanggal 1 Februari 2019 sampai dengan 31 Juli 2020
diperpanjang sampai dengan 31 Desember 2020
dan
Laporan Auditor Independen**

***Project Financial Statement of Pena Bulu Foundation Pertaining to Its
Cooperation Agreement with ICCO Cooperation
Contract No. 110007/012
For the Period from February 1, 2019 to July 31, 2020 extended until
December 31, 2020
with
Independent Auditor's Report***

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**SURAT PERNYATAAN DIREKTUR
TENTANG
TANGGUNG JAWAB ATAS LAPORAN KEUANGAN PROYEK
UNTUK TAHUN YANG BERAKHIR PADA TANGGAL
31 DESEMBER 2020
YAYASAN PENA BULU**

**DIRECTOR'S STATEMENT LETTER
ON THE RESPONSIBILITIES OF THE PROJECT FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020
PENA BULU FOUNDATION**

Kami yang bertanda tangan dibawah ini:

We, the undersigned below :

Nama / Name : EKO KURNIAWAN KOMARA
Alamat Kantor / Office Address : Komplek Rawa Bambu I
JI D No 6, Pasar Minggu, Jakarta Selatan
DKI Jakarta, Indonesia
Nomor Telepon / Phone Number : +6221 7884 8321
Alamat Domisli sesuai KTP atau
Kartu Identitas lain / Home Address
In accordance with Resident ID Card : Komplek Taman Fasco Blok A 9 No. 1,
Serua, Pamulang, Ciputat,
Tangerang Selatan 15414
Jabatan / Position : Direktur/Director

Menyatakan Bahwa :

Declare That:

- | | |
|--|--|
| 1. Kami bertanggung jawab atas penyusunan dan penyajian Laporan Keuangan; | 1. <i>We are responsible for the preparation and presentation of the Company's Financial Statements;</i> |
| 2. Laporan Keuangan Perusahaan telah disusun dan disajikan sesuai dengan Standar Akuntansi Keuangan di Indonesia; | 2. <i>The Company's Financial Statements have been prepared and presented in conformity with Indonesian Financial Accounting Standards;</i> |
| 3. a. Semua informasi dalam Laporan Keuangan telah dimuat secara lengkap dan benar; | 3. a. <i>All information presented in the Company's Financial Statements has been completely and properly disclosed;</i> |
| b. Laporan Keuangan Perusahaan tidak mengandung informasi atau fakta material yang tidak benar, dan tidak menghilangkan informasi atau fakta material; | b. <i>The Company's Financial Statements do not contain any improper material information or facts and do not eliminate any material information or facts;</i> |
| 4. Bertanggung jawab atas sistem pengendalian internal dalam perusahaan. | 4. <i>We are responsible for the internal control system of the company.</i> |

Demikian pernyataan ini dibuat dengan sebenarnya.

We certify that our Statements are true.

Jakarta, 6 Mei 2021/May 6, 2021



EKO KURNIAWAN KOMARA
Direktur/Director





**KANTOR AKUNTAN PUBLIK
JOHAN MALONDA MUSTIKA & REKAN**
Certified Public Accountants
License No. : 1011/KM.1/2010

Jl. Muding Indah I No.5 Denpasar 80361, Bali-Indonesia
Tel./Fax : (62-361) 434-884
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LAPORAN AUDITOR INDEPENDEN ATAS LAPORAN KEUANGAN PROYEK

Laporan No. 00005/3.0225/AK/11/0727-1/1/V/2021

Yang Terhormat Direksi

ICCO Cooperation
Utrecht, Belanda

Yayasan Pena Bulu
Jakarta, Indonesia

Kami telah mengaudit Laporan Keuangan Proyek **Yayasan Pena Bulu** untuk Proyek PW3 Integrasi Berkelanjutan untuk Pemberdayaan Petani Rempah-rempah untuk Perjanjian Kerjasama dengan **ICCO Cooperation**, untuk periode dari tanggal 1 Februari 2019 sampai dengan 31 Juli 2020 diperpanjang sampai dengan 31 Desember 2020.

Tanggung Jawab Manajemen atas Laporan Keuangan Proyek

Manajemen bertanggung jawab atas penyusunan dan penyajian wajar Laporan Keuangan Proyek ini sesuai dengan basis kas yang di modifikasi, yang merupakan suatu basis akuntansi komprehensif di samping Standar Akuntansi Keuangan di Indonesia yang di uraikan dalam Catatan 1b, dan atas pengendalian internal yang dianggap perlu oleh manajemen untuk memungkinkan penyusunan Laporan Keuangan Proyek yang bebas dari kesalahan penyajian material, baik yang di sebabkan oleh kecurangan maupun kesalahan.

Tanggung Jawab Auditor

Tanggung jawab kami adalah untuk menyatakan suatu opini atas Laporan Keuangan Proyek ini 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 Proyek bebas dari kesalahan penyajian material.

INDEPENDENT AUDITOR'S REPORT ON THE PROJECT FINANCIAL STATEMENT

Report No. 00005/3.0225/AK/11/0727-1/1/V/2021

The Directors of

ICCO Cooperation
Utrecht, Netherlands

Pena Bulu Foundation
Jakarta, Indonesia

We have audited the accompanying Project Financial Statement of **Pena Bulu Foundation** for the PW3 Sustainable Integration for Empowerment of Spices Smallholders Project for the **ICCO Cooperation** Agreement for the period from February 1, 2019 to July 31, 2020 extended until December 31, 2020.

Management's Responsibility for the Project Financial Statement

Management is responsible for the preparation and fair presentation of this Project Financial Statement in accordance with the modified cash basis of accounting which is a comprehensive basis of accounting other than Indonesian Financial Accounting Standards as described in Note 1b, and for such internal control as management determines is necessary to enable the preparation of a Project Financial Statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on this Project Financial Statement 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 the Project Financial Statement is free from material misstatement.



JOHAN MALONDA MUSTIKA & REKAN

YAYASAN PENA BULU

Laporan ini dimaksudkan sebagai informasi untuk Yayasan Pena Bulu dan ICCO Cooperation. Meskipun demikian, setelah diterbitkan oleh ICCO Cooperation, laporan ini adalah milik publik dan distribusinya tidak dibatasi.

This report is intended for the information of Pena Bulu Foundation and ICCO Cooperation. However, upon release by ICCO Cooperation, this report is a matter of public record and its distribution is not limited.

JOHAN MALONDA MUSTIKA & REKAN

NIU-KAP/License No. 1011/KM.1/2010

H. Fuad Hasan, CPA, CA

NRAP/Public Accountant Registration AP. 0727

6 Mei 2021/May 6, 2021

PROJECT FINANCIAL STATEMENT

Organization Name	: Yayasan Pena Bulu
Contract Number and Title	: 11.0007/012 - (PW3) Sustainable Integration for Empowerment of Spices Smallholders
Period of Contract	: February 1, 2019 - July 31, 2020 extended until December 31, 2020
Reporting Period	: February 1, 2019 - July 31, 2020 extended until December 31, 2020

I. Income / Receipts

Sources of Income	Total Budgeted Income of Whole Phase 1 (in National Currency)	Income (in National Currency)
1. Funds Provided by Financing Partner		
1.1 Transfer		
1. March 21, 2019	2,475,000,000	396,200,000
2. October 23, 2019	-	384,125,000
3. February 4, 2020	-	374,325,000
4. June 2, 2020	-	559,930,000
5. November 11, 2020	-	409,175,000
6. December 17, 2020	-	252,720,000
Total Transfer	2,475,000,000	2,376,475,000
2. Interest	-	3,350,655
3. Exchange-Rate Gains	-	-
Total Income Financing Partner	-	3,350,655
Total	2,475,000,000	2,379,825,655

See accompanying Notes to Project Financial Statement which are an integral part of this Statement

PROJECT FINANCIAL STATEMENT (Continued)

Organization Name : Yayasan Pena Bulu
Contract Number and Title : 11.0007/012 - (PW3) Sustainable Integration for Empowerment of Spices Smallholders
Period of Contract : February 1, 2019 - July 31, 2020 extended until December 31, 2020
Reporting Period : February 1, 2019 - July 31, 2020 extended until December 31, 2020

No	Description	Anggaran sesuai penyesuaian /	Total	Variance
		Budget according to adjustments	Pengeluaran / Total Expenditures	
1	Advokasi kebijakan penerapan standar mutu komoditas rempah, khususnya pada komoditas pala, lada, kayu manis, dan medical herbs bagi petani dan pedagang kecil di Indonesia/Policy advocacy for the implementation of quality standards of spice commodities, especially in nutmeg, pepper, cinnamon, and medical herbs for farmers and small traders in Indonesia			
1.1	Lobi dan fasilitasi Ditjenbun dalam penyusunan (draft) kebijakan nasional yang menjamin penerapan standar mutu pala, lada, kayu manis, dan medical herbs sesuai UNGPs on BHR/Lobbying and facilitation of Ditjenbun in drafting national policies that guarantee the application of quality standards of nutmeg, pepper, cinnamon, and medical herbs in accordance with UNGPs on BHR			
1.1.1	Memfasilitasi pertemuan Ditjenbun dengan lembaga sertifikasi untuk mereview penerapan standar komoditas rempah yang berlaku untuk pasar domestik dan pasar global/ the meeting of Ditjenbun with certification bodies to review the application of spice commodity standards applicable to the domestic market and global market	89,000	89,000	0.00%
1.1.1.1	Fullday meeting package	-	9,230,769	#DIV/0!
1.1.1.2	Honorarium & local transport for Facilitator	-	-	0.00%
1.1.1.3	Honorarium for OC	6,517,543	6,517,543	0.00%
1.1.1.4	Regional transport	2,466,000	2,466,000	0.00%
1.1.1.5	Local transport	5,173,083	5,173,083	0.00%
1.1.1.6	Subsistence cost	14,245,626	23,476,395	64.80%
	Sub Total 1.1.1.			

PROJECT FINANCIAL STATEMENT (Continued)

Organization Name : Yayasan Penabulu
Contract Number and Title : 11.0007/012 - (PW3) Sustainable Integration for Empowerment of Spices Smallholders
Period of Contract : February 1, 2019 - July 31, 2020 extended until December 31, 2020
Reporting Period : February 1, 2019 - July 31, 2020 extended until December 31, 2020

No	Description	Anggaran sesuai penyesuaian / Budget according to adjustments	Total Pengeluaran / Total Expenditures	Variance
1.1.2	Memfasilitasi Ditjenbun dalam penyusunan usulan Permentan tentang penerapan standar mutu pala, lada, kayu manis, dan medical herbs/ <i>Facilitating Ditjenbun in the preparation of permanent proposals on the application of quality standards of nutmeg, pepper, cinnamon, and medical herbs</i>			
1.1.2.1	Fullday meeting package	1,200,000	1,200,000	0.00%
1.1.2.2	Honorarium & local transport for Facilitator	6,145,000	6,153,848	0.14%
1.1.2.3	Honorarium for OC	-	-	0.00%
1.1.2.4	Regional transport	5,327,673	5,327,673	0.00%
1.1.2.5	Local transport	1,493,051	1,500,506	0.50%
1.1.2.6	Subsistence cost	8,181,000	8,168,455	-0.15%
	Sub total 1.1.2	22,346,724	22,350,482	0.02%
1.1.3	Bahan baku pembangunan tempat ibadah / Raw materials for building places of worship			
1.1.3.1	Pembangunan sanitasi / Sanitation development	13,000,000	-	-100.00%
1.1.3.2	Pembuatan MCK darurat / Making emergency toilets	15,000,000	-	-100.00%
1.1.3.3	Bahan baku pembangunan MCK / Raw materials for building MCK	2,000,000	-	-100.00%
1.1.3.4	Pembuatan bak penampungan air bersih / Making clean water reservoirs	500,000	-	-100.00%
1.1.3.5	Pengadaan toren air / Procurement of water toren	1,000,000	-	-100.00%
1.1.3.6	Dukungan gizi dan kesehatan / Nutrition and health support	2,000,000	-	-100.00%
1.1.3.7	Pos gizi bagi balita dan ibu hamil / Nutrition posts for toddlers and pregnant women	10,000,000	-	-100.00%
1.1.3.8	Pengadaan makanan bergizi / Procurement of nutritious food	6,000,000	-	-100.00%
	Sub total 1.1.3	49,500,000	-	-100.00%

PROJECT FINANCIAL STATEMENT (Continued)

Organization Name : Yayasan Penabulu
Contract Number and Title : 11.0007/012 - (PW3) Sustainable Integration for Empowerment of Spices Smallholders
Period of Contract : February 1, 2019 - July 31, 2020 extended until December 31, 2020
Reporting Period : February 1, 2019 - July 31, 2020 extended until December 31, 2020

No	Description	Anggaran sesuai Budget	Total Total	Variance
1.1.4	Dukungan alat-alat produksi pertanian / Support for the means of agricultural production			
1.1.4.1	Pembelian alat-alat produksi pertanian sederhana / Purchase of simple agricultural production tools	-	-	0.00%
1.1.4.2	Dukungan pendidikan / Educational support	-	-	0.00%
1.1.4.3	Membangun sekolah darurat / Build an emergency school	-	-	0.00%
1.1.4.4	Bahan baku pembangunan sekolah / Raw materials for school construction	1,309,000	1,309,000	0.00%
1.1.4.5	Dukungan peralatan sekolah / School equipment support	838,570	838,570	0.00%
1.1.4.6	Pengadaan ATK dan peralatan kelas / Procurement of stationery and classroom equipment	2,723,368	2,723,368	0.00%
	Sub total 1.1.4	4,870,938	4,870,938	0.00%
	Sub total 1.1	90,953,288	50,697,815	-44.27%
1.2	Lobi dan fasilitasi Dinas Pertanian dan Perdagangan untuk penyusunan (draft) kebijakan daerah (perda / perbup) sebagai turunan dari regulasi nasional yang menjamin penerapan standar mutu rempah sesuai UNGPs on BHR di area model/Lobbying and facilitation of the Department of Agriculture and Trade for the drafting of regional policies (perda / perbup) as a derivative of national regulations that guarantee the application of spice quality standards in accordance with UNGPs on BHR in the model area			
1.2.1	Memfasilitasi Dinas Pertanian dan Dinas Perdagangan dalam penyusunan usulan kebijakan daerah (Perda / Perbup) sebagai regulasi teknis penerapan standar mutu pala, lada, kayu manis, dan medical herbs/ the Department of Agriculture and Trade in the preparation of regional policy proposals (Perda / Perbup) as technical regulations for the application of quality standards of nutmeg, pepper, cinnamon, and medical herbs			
1.2.1.1	Fullday meeting package	17,384,288	12,884,288	-25.89%
1.2.1.2	Honorarium & local transport for Facilitator	6,000,000	13,275,800	121.26%
1.2.1.3	Honorarium for OC	1,250,000	-	-100.00%
1.2.1.4	Regional transport	39,210,240	8,527,853	-78.25%
1.2.1.5	Local transport	5,835,000	10,335,000	77.12%
1.2.1.6	Subsistence cost	20,410,000	9,223,000	-54.81%
	Sub total 1.2.1	90,089,528	54,245,941	-39.79%

PROJECT FINANCIAL STATEMENT (Continued)

Organization Name : Yayasan Penabulu
Contract Number and Title : 11.0007/012 - (PW3) Sustainable Integration for Empowerment of Spices Smallholders
Period of Contract : February 1, 2019 - July 31, 2020 extended until December 31, 2020
Reporting Period : February 1, 2019 - July 31, 2020 extended until December 31, 2020

No	Description	Anggaran sesuai penyesuaian / Budget according to adjustments	Total Pengeluaran / Total Expenditures	Variance
1.2.2	Memfasilitasi Dinas Pertanian dan Dinas Perdagangan dalam penyusunan SOP Produksi, Pasca-Panen, Penyimpanan, dan Pemasaran komoditas pala, lada, kayu manis, dan medical herbs/Facilitating the Department of Agriculture and Trade in the preparation of SOP Production, Post-Harvest, Storage, and Marketing of nutmeg, pepper, cinnamon, and medical herbs			
1.2.2.1	Full day meeting package	11,342,000	11,342,000	0.00%
1.2.2.2	Honorarium & local transport for Facilitator	30,000,000	30,000,000	0.00%
1.2.2.3	Honorarium for OC	1,500,000	1,500,000	0.00%
1.2.2.4	Regional transport	22,819,432	22,819,432	0.00%
1.2.2.5	Local transport	3,554,000	3,554,000	0.00%
1.2.2.6	Subsistence cost	9,902,398	9,902,398	0.00%
	Sub total 1.2.2	79,117,830	79,117,830	0.00%
	Sub total 1.2	169,207,358	133,363,771	-21.18%

PROJECT FINANCIAL STATEMENT (Continued)

Organization Name : Yayasan Penabulu
Contract Number and Title : 11.0007/012 - (PW3) Sustainable Integration for Empowerment of Spices Smallholders
Period of Contract : February 1, 2019 - July 31, 2020 extended until December 31, 2020
Reporting Period : February 1, 2019 - July 31, 2020 extended until December 31, 2020

No	Description	Anggaran sesuai penyesuaian / Budget according to adjustments	Total Pengeluaran / Total Expenditures	Variance
1.3	Dukungan dan fasilitas bagi pengembangan petunjuk dan panduan teknis penerapan standar mutu komoditas rempah sesuai dengan kebijakan nasional dan daerah terkait/Support and facilitation for the development of technical guidance and guidance on the implementation of quality standards of spice commodities in accordance with national and related regional policies			
1.3.1	Penyusunan SOP Sistem Kontrol Kualitas dan Kelayakan Komoditas pala, lada, kayu manis, dan medical herbs bersama Ditjenbun, lembaga sertifikasi, dewan / asosiasi komoditas/Preparation of SOP Quality Control System and Commodity Feasibility of nutmeg, pepper, cinnamon, and medical herbs together with Ditjenbun, certification bodies, commodity boards / associations			
1.3.1.1	Fullday meeting package	10,643,500	10,643,500	0.00%
1.3.1.2	Honorarium & local transport for Facilitator	3,591,000	3,589,744	-0.03%
1.3.1.3	Honorarium for OC	-	-	0.00%
1.3.1.4	Regional transport	2,538,894	2,538,894	0.00%
1.3.1.5	Local transport	797,617	797,617	0.00%
1.3.1.6	Subsistence cost	927,500	927,500	0.00%
	Sub total 1.3.1	18,498,511	18,497,255	-0.01%

PROJECT FINANCIAL STATEMENT (Continued)

Organization Name : Yayasan Penabulu
Contract Number and Title : 11.0007/012 - (PW3) Sustainable Integration for Empowerment of Spices Smallholders
Period of Contract : February 1, 2019 - July 31, 2020 extended until December 31, 2020
Reporting Period : February 1, 2019 - July 31, 2020 extended until December 31, 2020

No	Description	Anggaran sesuai penyesuaian / Budget according to adjustments	Total Pengeluaran / Total Expenditures	Variance
1.3.2	Memfasilitasi uji penerapan SOP Sistem Kontrol Kualitas dan Kelayakan Komoditas pala di Halmahera Utara / Sulawesi Utara, lada di Bangka / Bengkulu, kayu manis di Kerinci, dan medical herbs di Gunungkidul / Kulon Progo/ <i>Facilitating the implementation of SOP Quality Control System and Feasibility of nutmeg commodities in North Halmahera / North Sulawesi, pepper in Bangka / Bengkulu, cinnamon in Kerinci, and medical herbs in Gunungkidul / Kulon Progo</i>	4,352,900	2,756,900	-36.67%
1.3.2.1	Fullday meeting package	10,000,000	-	-100.00%
1.3.2.2	Honorarium & local transport for Facilitator	-	-	0.00%
1.3.2.3	Honorarium for OC	27,154,106	13,550,706	-50.10%
1.3.2.4	Regional transport	6,590,000	6,207,500	-5.80%
1.3.2.5	Local transport	13,030,000	5,390,000	-58.63%
1.3.2.6	Subsistence cost	61,127,006	27,905,106	-54.35%
Sub total 1.3.2		79,625,517	46,402,361	-41.72%
Sub total 1.3		339,796,163	230,463,947	-32.18%
Total 1				

PROJECT FINANCIAL STATEMENT (Continued)

Organization Name : Yayasan Penabulu
Contract Number and Title : 11.0007/012 - (PW3) Sustainable Integration for Empowerment of Spices Smallholders
Period of Contract : February 1, 2019 - July 31, 2020 extended until December 31, 2020
Reporting Period : February 1, 2019 - July 31, 2020 extended until December 31, 2020

No	Description	Anggaran sesuai penyesuaian /	Total Pengeluaran /	Variance
		Budget according to adjustments	Total Expenditures	
2	Lobi dan advokasi perbaikan tata niaga komoditas pala, lada, kayu manis, dan medical herbs di Indonesia berbasis pemanfaatan sistem data komoditas terpadu (DAKOTA)/Lobbying and advocating for the improvement			
2.1	Lobi dan advokasi pada Ditjenbun mengenai arsitektur sistem data komoditas terpadu (DAKOTA) untuk komoditas pala, lada, kayu manis, dan medical herbs di Indonesia/Lobbying and advocacy at ditjenbun on the architecture of integrated commodity data system (DAKOTA) for nutmeg, pepper, cinnamon, and medical herbs in Indonesia			
2.1.1	Penyepakatan dengan Ditjenbun tentang konsep sistem pendataan komoditas pala, lada, kayu manis, dan medical herbs yang dapat digunakan sebagai basis pengambilan keputusan pihak yang berkepentingan dengan komoditas/Agreement with Ditjenbun on the concept of data collection system of nutmeg, pepper, cinnamon, and medical herbs that can be used as a basis for decision making of interested parties with commodities			
2.1.1.1	Fullday meeting package	300,300	300,300	0.00%
2.1.1.2	Honorarium & local transport for Facilitator	2,554,000	2,564,103	0.40%
2.1.1.3	Honorarium for OC	-	-	0.00%
2.1.1.4	Regional transport	6,160,928	6,160,928	0.00%
2.1.1.5	Local transport	1,429,108	1,436,563	0.52%
2.1.1.6	Subsistence cost	3,608,457	3,608,457	0.00%
	Sub total 2.1.1	14,052,793	14,070,351	0.12%

PROJECT FINANCIAL STATEMENT (Continued)

Organization Name : Yayasan Penabulu
Contract Number and Title : 11.0007/012 - (PW3) Sustainable Integration for Empowerment of Spices Smallholders
Period of Contract : February 1, 2019 - July 31, 2020 extended until December 31, 2020
Reporting Period : February 1, 2019 - July 31, 2020 extended until December 31, 2020

No	Description	Anggaran sesuai penyesuaian / Budget according to adjustments	Total Pengeluaran / Total Expenditures	Variance
2.1.2	Penyusunan klasifikasi data komoditas dengan kategori informasi tentang lahan (lokasi plasma), kesesuaian tanah, jumlah petani, potensi produksi, dan frekuensi panen komoditas/ <i>Preparation of commodity data classification with categories of information about land (plasma location), land suitability, number of farmers, production potential, and frequency of commodity harvest</i>			
2.1.2.1	Fullday meeting package	7,974,816	7,974,816	0.00%
2.1.2.2	Honorarium & local transport for Facilitator	4,078,000	4,076,923	-0.03%
2.1.2.3	Honorarium for OC	-	-	0.00%
2.1.2.4	Regional transport	15,437,347	15,437,347	0.00%
2.1.2.5	Local transport	28,573,513	28,568,423	-0.02%
2.1.2.6	Subsistence cost	9,638,477	9,638,477	0.00%
	Sub total 2.1.2	65,702,153	65,695,986	-0.01%
	Sub total 2.1	79,754,946	79,766,337	0.01%
2.2	Dukungan bagi pengembangan sistem dan kerangka kerja pendataan dan pengelolaan data komoditas terpadu untuk komoditas pala, lada, kayu manis, dan medical herbs/ <i>Support for the development of integrated commodity data collection and management systems and data collection and management systems and frameworks for nutmeg, pepper, cinnamon, and medical herbs</i>			
2.2.1	Dukungan bagi pengembangan sistem dan kerangka kerja pendataan dan pengelolaan data komoditas terpadu/ <i>Support for the development of integrated commodity data collection and management systems and frameworks</i>			
2.2.1.1	Pengembangan Sistem Data Komoditas Terpadu (DAKOTA)/ <i>Integrated Commodity Data System Development (DAKOTA)</i>	88,800,000	130,710,953	47.20%
	Sub total 2.2.1	88,800,000	130,710,953	47.20%

PROJECT FINANCIAL STATEMENT (Continued)

Organization Name : Yayasan Penabulu
Contract Number and Title : 11.0007/012 - (PW3) Sustainable Integration for Empowerment of Spices Smallholders
Period of Contract : February 1, 2019 - July 31, 2020 extended until December 31, 2020
Reporting Period : February 1, 2019 - July 31, 2020 extended until December 31, 2020

No	Description	Anggaran sesuai penyesuaian / Budget according to adjustments	Total Pengeluaran / Total Expenditures	Variance
2.2.2	Pengumpulan, penginputan, dan pengkodean (coding - encoding) data komoditas sesuai kategori informasi yang sudah disepakati/ <i>Collection, input, and encoding of commodity data according to the agreed information category</i>	95,000,000	96,510,241	1.59%
	Sub total 2.2.2	95,000,000	96,510,241	1.59%
2.2.3	Memfasilitasi workshop uji coba pemanfaatan sistem data komoditas terpadu yang diikuti oleh OPD, smallholders dan pelaku usaha (buyer / off-taker), lembaga sertifikasi/ <i>Facilitating a trial workshop on the utilization of integrated commodity data systems followed by OPD, smallholders and businesses (buyers / off-</i>			
2.2.3.1	Fullday meeting package	18,000,000	51,100,000	183.89%
2.2.3.2	Honorarium & local transport for Facilitator	10,000,000	-	-100.00%
2.2.3.3	Honorarium & local transport for Resource Person	10,000,000	5,128,205	-48.72%
2.2.3.4	Honorarium for OC	2,000,000	3,038,462	51.92%
2.2.3.5	Meeting stationery	500,000	378,000	-24.40%
2.2.3.6	Workshop kit	1,500,000	4,224,500	181.63%
2.2.3.7	Regional transport	37,500,000	28,199,624	-24.80%
2.2.3.8	Local transport	15,000,000	1,414,792	-90.57%
2.2.3.9	Subsistence cost	1,500,000	6,127,803	308.52%
	Sub total 2.2.3	96,000,000	99,611,386	3.76%
	Sub total 2.2	279,800,000	326,832,580	16.81%

PROJECT FINANCIAL STATEMENT (Continued)

Organization Name : Yayasan Penabulu
Contract Number and Title : 11.0007/012 - (PW3) Sustainable Integration for Empowerment of Spices Smallholders
Period of Contract : February 1, 2019 - July 31, 2020 extended until December 31, 2020
Reporting Period : February 1, 2019 - July 31, 2020 extended until December 31, 2020

No	Description	Anggaran sesuai	Total	Variance
		penyesuaian / Budget according to adjustments	Pengeluaran / Total Expenditures	
2.3	Fasilitasi penyepakatan dengan Ditjenbun di tingkat nasional, serta Dinas Pertanian dan Dinas Perdagangan di wilayah program tentang rancangan kebijakan tentang pengembangan dan pemanfaatan sistem data komoditas/ <i>Facilitation of agreement with the Directorate General of Land at the national level, as well as the Department of Agriculture and Trade in the program area on the draft policy on the development and utilization of commodity data systems</i>			
2.3.1	Penyepakatan dengan Ditjenbun (di tingkat nasional), Dinas Pertanian dan Dinas Perdagangan (di wilayah program) mengenai wali data dalam sistem pendataan komoditas pala, lada, kayu manis, dan medical herbs/ <i>Agreement with dijenbun (at the national level), Agriculture Office and Trade Office (in the program area) regarding data guardians in the data collection system of nutmeg, pepper, cinnamon, and medical herbs</i>			
2.3.1.1	Fullday meeting package	3,000,000	-	-100.00%
2.3.1.2	Honorarium & local transport for Facilitator	2,500,000	1,025,641	-58.97%
2.3.1.3	Honorarium for OC	500,000	-	-100.00%
2.3.1.4	Regional transport	5,000,000	-	-100.00%
2.3.1.5	Local transport	1,500,000	579,500	-61.37%
2.3.1.6	Subsistence cost	1,500,000	686,675	-54.22%
	Sub total 2.3.1	14,000,000	2,291,816	-83.63%

PROJECT FINANCIAL STATEMENT (Continued)

Organization Name : Yayasan Penabulu
Contract Number and Title : 11.0007/012 - (PW3) Sustainable Integration for Empowerment of Spices Smallholders
Period of Contract : February 1, 2019 - July 31, 2020 extended until December 31, 2020
Reporting Period : February 1, 2019 - July 31, 2020 extended until December 31, 2020

No	Description	Anggaran sesuai penyesuaian / Budget according to adjustments	Total Pengeluaran / Total Expenditures	Variance
2.3.2	Penyusunan rencana program bersama Dinas Pertanian dan Dinas Perdagangan mengenai pemantauan penggunaan data komoditas sebagai instrumen yang menjamin food security dan traceability komoditas/ <i>Preparation of a program plan with the Department of Agriculture and Trade office on monitoring the use of commodity data as an instrument that ensures food security and traceability of commodities</i>			
2.3.2.1	Fullday meeting package	3,000,000	11,802,000	293.40%
2.3.2.2	Honorarium & local transport for Facilitator	2,500,000	6,666,667	166.67%
2.3.2.3	Honorarium for OC	500,000	-	-100.00%
2.3.2.4	Regional transport	5,000,000	3,718,428	-25.63%
2.3.2.5	Local transport	1,500,000	-	-100.00%
2.3.2.6	Subsistence cost	1,500,000	2,742,367	82.82%
	Sub total 2.3.2	14,000,000	24,929,462	78.07%
	Sub total 2.3	28,000,000	27,221,278	-2.78%
	Total 2	387,554,946	433,820,195	11.94%

PROJECT FINANCIAL STATEMENT (Continued)

Organization Name : Yayasan Penabulu
Contract Number and Title : 11.0007/012 - (PW3) Sustainable Integration for Empowerment of Spices Smallholders
Period of Contract : February 1, 2019 - July 31, 2020 extended until December 31, 2020
Reporting Period : February 1, 2019 - July 31, 2020 extended until December 31, 2020

No	Description	Anggaran sesuai penyesuaian / Budget according to adjustments	Total Pengeluaran / Total Expenditures	Variance
3	Advokasi penerapan standar mutu komoditas rempah sistem data komoditas terpadu sebagai basis perolehan dukungan dari para pihak bagi peningkatan kapasitas kelompok smallholder rempah di area model/Advocacy for the implementation of quality standards of spice commodities integrated commodity data system as a basis for the acquisition of support from the parties for the capacity building of smallholder spice groups in the model area			
3.1	Dukungan dan fasilitasi penguatan kapasitas kelompok smallholder dalam penerapan kebijakan standar mutu komoditas rempah, khususnya pada komoditas pala, lada, kayu manis, dan medical herbs di area model/Support and facilitation of strengthening the capacity of smallholder groups in the implementation of quality standards policies of spice commodities, especially in nutmeg, pepper, cinnamon, and medical herbs in the model area			
3.1.1	Memfasilitasi penguatan kapasitas mengenai standarisasi sesuai Permentan yang baru dan standar sertifikasi komoditas pala, lada, kayu manis, dan medical herbs bekerjasama dengan DRI Pusat, DRI lokal, APLI, AELI dan lembaga-lembaga sertifikasi/Facilitating capacity strengthening regarding standardization according to the new Permentan and commodity certification standards of nutmeg, pepper, cinnamon, and medical herbs in collaboration with DRI Pusat, local DRI, APLI, AELI and certification bodies			
3.1.1.1	Fullday meeting package	18,000,000	23,290,000	29.39%
3.1.1.2	Honorarium & local transport for Facilitator	15,000,000	6,674,597	-55.50%
3.1.1.3	Honorarium for OC	3,000,000	2,000,000	-33.33%
3.1.1.4	Meeting stationery	900,000	1,103,000	22.56%
3.1.1.5	Workshop kit	1,500,000	1,071,000	-28.60%
3.1.1.6	Regional transport	54,000,000	20,880,218	-61.33%
3.1.1.7	Local transport	5,000,000	8,735,207	74.70%
3.1.1.8	Subsistence cost	27,000,000	15,959,478	-40.89%
	Sub total 3.1.1	124,400,000	79,713,500	-35.92%

PROJECT FINANCIAL STATEMENT (Continued)

Organization Name : Yayasan Penabulu
Contract Number and Title : 11.0007/012 - (PW3) Sustainable Integration for Empowerment of Spices Smallholders
Period of Contract : February 1, 2019 - July 31, 2020 extended until December 31, 2020
Reporting Period : February 1, 2019 - July 31, 2020 extended until December 31, 2020

No	Description	Anggaran sesuai penyesuaian / Budget according to adjustments	Total Pengeluaran / Total Expenditures	Variance
3.1.2	Memfasilitasi pemda, asosiasi perusahaan, dewan rempah local dan CSO dalam melakukan penguatan kelompok smallholder dalam penerapan standar mutu, manajemen organisasi kelompok smallholder, akses ke permodalan, dan akses pasar di wilayah model/Facilitating local governments, corporate associations, local spice councils and CSOs in strengthening smallholder groups in the implementation of quality standards, organization management of smallholder groups, access to capital, and market access in model areas			
3.1.2.1	Fullday meeting package	18,000,000	7,100,000	-60.56%
3.1.2.2	Honorarium & local transport for Facilitator	15,000,000	7,692,308	-48.72%
3.1.2.3	Honorarium for OC	3,000,000	1,275,641	-57.48%
3.1.2.4	Meeting stationery	900,000	338,600	-62.38%
3.1.2.5	Workshop kit	1,500,000	-	-100.00%
3.1.2.6	Regional transport	54,000,000	29,479,966	-45.41%
3.1.2.7	Local transport	5,000,000	736,244	-85.28%
3.1.2.8	Subsistence cost	27,000,000	11,999,343	-55.56%
	Sub total 3.1.2	124,400,000	58,622,102	-52.88%
	Sub total 3.1	248,800,000	138,335,602	-44.40%

PROJECT FINANCIAL STATEMENT (Continued)

Organization Name : Yayasan Penabulu
Contract Number and Title : 11.0007/012 - (PW3) Sustainable Integration for Empowerment of Spices Smallholders
Period of Contract : February 1, 2019 - July 31, 2020 extended until December 31, 2020
Reporting Period : February 1, 2019 - July 31, 2020 extended until December 31, 2020

No	Description	Anggaran sesuai	Total	Variance
		penyesuaian / Budget according to adjustments	Pengeluaran / Total Expenditures	
3.3	Dukungan dan fasilitas untuk penguatan kelompok smallholder dalam perbaikan mutu komoditas rempah, sistem manajemen usaha, akses ke permodalan, dan akses pasar di area model/Support and facilitation for the strengthening of smallholder groups in improving the quality of spice commodities, business management systems, access to capital, and market access in the model area			
3.3.1	Memfasilitasi lembaga sertifikasi dan dewan rempah dalam melakukan penguatan kapasitas kelompok smallholder dalam perbaikan standar mutu komoditas rempah, khususnya pada komoditas pala, lada, kayu manis, dan medical herbs/Facilitating certification bodies and spice boards in strengthening the capacity of smallholder groups in improving the quality standards of spice commodities, especially in nutmeg, pepper, cinnamon, and medical herbs			
3.3.1.1	Fullday meeting package	18,000,000	35,970,000	99.83%
3.3.1.2	Honorarium & local transport for Facilitator	15,000,000	100,468,601	569.79%
3.3.1.3	Honorarium for OC	3,000,000	1,538,462	-48.72%
3.3.1.4	Meeting stationery	900,000	79,000	-91.22%
3.3.1.5	Workshop kit	1,500,000	3,497,400	133.16%
3.3.1.6	Regional transport	54,000,000	10,675,385	-80.23%
3.3.1.7	Local transport	5,000,000	3,324,000	-33.52%
3.3.1.8	Subsistence cost	27,000,000	3,188,500	-88.19%
	Sub total 3.3.1	124,400,000	158,741,348	27.61%

PROJECT FINANCIAL STATEMENT (Continued)

Organization Name : Yayasan Penabulu
Contract Number and Title : 11.0007/012 - (PW3) Sustainable Integration for Empowerment of Spices Smallholders
Period of Contract : February 1, 2019 - July 31, 2020 extended until December 31, 2020
Reporting Period : February 1, 2019 - July 31, 2020 extended until December 31, 2020

No	Description	Anggaran sesuai penyesuaian / Budget according to adjustments	Total Pengeluaran / Total Expenditures	Variance
3.3.2	Memfasilitasi pertemuan smallholder dengan Pemda, lembaga keuangan untuk akses permodalan dan jaringan pasar untuk akses pasar/Facilitating smallholder meetings with local governments, financial institutions for access to capital and market networks for market access			
3.3.2.1	Fullday meeting package	9,000,000	1,845,000	-79.50%
3.3.2.2	Honorarium & local transport for Facilitator	7,500,000	-	-100.00%
3.3.2.3	Honorarium for OC	1,000,000	-	-100.00%
3.3.2.4	Meeting stationery	600,000	-	-100.00%
3.3.2.5	Workshop kit	3,000,000	67,000	-97.77%
3.3.2.6	Regional transport	23,000,000	-	-100.00%
3.3.2.7	Local transport	10,000,000	3,800,000	-62.00%
3.3.2.8	Subsistence cost	9,000,000	-	-100.00%
	Sub total 3.3.2	63,100,000	5,712,000	-90.95%
3.3.4	Pengembangan Alat Bantu SOP Pala, Lada dan Kayu Manis/SOP Pala, Lada and Cinnamon Tool Development			
3.3.4.1	Cetak Poster/Poster Printing	27,000,000	26,166,500	-3.09%
3.3.4.2	Cetak Buku/Book Printing	45,000,000	21,070,900	-53.18%
	Sub total 3.3.4	72,000,000	47,237,400	-34.39%
	Sub total 3.3	259,500,000	211,690,748	-18.42%
	Total 3	508,300,000	350,026,350	-31.14%

PROJECT FINANCIAL STATEMENT (Continued)

Organization Name : Yayasan Penabulu
Contract Number and Title : 11.0007/012 - (PW3) Sustainable Integration for Empowerment of Spices Smallholders
Period of Contract : February 1, 2019 - July 31, 2020 extended until December 31, 2020
Reporting Period : February 1, 2019 - July 31, 2020 extended until December 31, 2020

No	Description	Anggaran sesuai penyesuaian / Budget according to adjustments	Total Pengeluaran / Total Expenditures	Variance
4	Pembelajaran bersama para pihak terkait tentang praktik baik dan petikan pembelajaran penyelenggaraan bisnis rempah berperspektif HAM di Indonesia/Learning with the relevant parties about good practices and learning excerpts of the implementation of human rights-related spice business in Indonesia			
4.1	Adanya pembelajaran silang para pihak mengenai penyelenggaraan bisnis rempah berperspektif HAM di Indonesia			
4.1.1	Memfasilitasi kunjungan lapangan mitra CEA, dewan komoditas, lintas smallholder untuk bertukar pengetahuan dan pengalaman dalam rantai nilai komoditas pala, lada, kayu manis, dan medical herbs/Facilitating field visits of CEA partners, commodity councils, cross smallholders to exchange knowledge and experience in the value chain of nutmeg, pepper, cinnamon, and medical herbs			
4.1.1.1	Fullday meeting package	51,384,691	51,384,691	0.00%
4.1.1.2	Honorarium & local transport for Facilitator	31,540,000	21,538,462	-31.71%
4.1.1.3	Honorarium for OC	2,000,000	1,443,299	-27.84%
4.1.1.4	Meeting stationery	2,000,000	623,200	-68.84%
4.1.1.5	Workshop kit	4,500,000	810,600	-81.99%
4.1.1.6	Regional transport	70,000,000	40,176,981	-42.60%
4.1.1.7	Local transport	14,000,000	8,888,620	-36.51%
4.1.1.8	Subsistence cost	13,642,011	13,642,011	0.00%
	Sub total 4.1.1	189,066,702	138,507,864	-26.74%

PROJECT FINANCIAL STATEMENT (Continued)

Organization Name : Yayasan Penabulu
Contract Number and Title : 11.0007/012 - (PW3) Sustainable Integration for Empowerment of Spices Smallholders
Period of Contract : February 1, 2019 - July 31, 2020 extended until December 31, 2020
Reporting Period : February 1, 2019 - July 31, 2020 extended until December 31, 2020

No	Description	Anggaran sesuai penyesuaian / Budget according to adjustments	Total Pengeluaran / Total Expenditures	Variance
4.1.2	Memfasilitasi workshop joint learning antara mitra ICCO dan para pihak terkait untuk bertukar pengetahuan dan pengalaman dalam rantai nilai komoditas pala, lada, kayu manis, dan medical herbs/ <i>Facilitating joint learning workshops between ICCO partners and related parties to exchange knowledge and experience in the value chain of nutmeg, pepper, cinnamon, and medical herbs</i>			
4.1.2.1	Fullboard meeting package	70,000,000	34,677,450	-50.46%
4.1.2.2	Stationery	1,000,000	596,000	-40.40%
4.1.2.3	Airfare	70,593,657	11,925,810	-83.11%
4.1.2.4	Local transport	25,000,000	10,805,735	-56.78%
4.1.2.5	Audio visual documentation	10,000,000	30,618,745	206.19%
4.1.2.6	Subsistence cost	29,084,695	36,948,780	27.04%
	Sub total 4.1.2	205,678,352	125,572,520	-38.95%
4.1.3	Bekerjasama dengan ICCO dalam mendokumentasikan dan mempublikasikan hasil program Lobi dan Advokasi CEA berikut dengan praktik baik sektor swasta dan kelompok smallholder dalam penyelenggaraan bisnis berspektif HAM di Indonesia/ <i>In cooperation with ICCO in documenting and publishing the results of the CEA Lobbying and Advocacy program along with the good practices of the private sector and smallholder groups in the implementation of human rights-perspective businesses in Indonesia</i>			
4.1.3.1	Pengembangan konten (pra s.d pasca produksi)/ <i>Content development (pre to post-production)</i>	15,000,000	310,232,143	1968.21%
4.1.3.2	Shooting equipment	10,000,000	-	-100.00%
4.1.3.3	Transportation & accomodation	40,000,000	16,234,629	-59.41%
	Sub total 4.1.3	65,000,000	326,466,772	402.26%
	Sub total 4.1	459,745,054	590,547,156	28.45%
	Total 4	459,745,054	590,547,156	28.45%

PROJECT FINANCIAL STATEMENT (Continued)

Organization Name : Yayasan Penabulu
Contract Number and Title : 11.0007/012 - (PW3) Sustainable Integration for Empowerment of Spices Smallholders
Period of Contract : February 1, 2019 - July 31, 2020 extended until December 31, 2020
Reporting Period : February 1, 2019 - July 31, 2020 extended until December 31, 2020

No	Description	Anggaran sesuai penyesuaian /	Total	Variance
		Budget according to adjustments	Total Expenditures	
5	PROGRAM SUPPORTING COST			
5.1	Project Manager salaries	147,998,000	148,028,259	0.02%
5.2	Project Officer salaries	292,370,600	298,985,392	2.26%
5.3	Finance Staff salaries	51,137,692	51,221,342	0.16%
5.4	Administration staff salaries	82,079,248	82,079,248	0.00%
5.5	Office cost (including contribution for office rent, electricity, communication, office equipment, stationery, photocopies and local transport)	34,442,502	33,834,347	-1.77%
5.6	Meeting and coordination cost	18,109,000	20,569,908	13.59%
5.7	Regional transport	57,233,844	31,459,071	-45.03%
5.8	Local transport	20,016,047	12,563,239	-37.23%
5.9	Subsistence cost	26,216,904	22,606,576	-13.77%
5.10	Contribution for audit cost	50,000,000	62,993,547	25.99%
	Total 5	779,603,837	764,340,929	-1.96%
	TOTAL PENGELUARAN	2,475,000,000	2,369,198,576	-4.27%

See accompanying Notes to Project Financial Statement which are an integral part of this Statement

PROJECT FINANCIAL STATEMENT (Continued)

Organization Name : Yayasan Penabulu
Contract Number and Title : 11.0007/012 - (PW3) Sustainable Integration for Empowerment of Spices Smallholders
Period of Contract : February 1, 2019 - July 31, 2020 extended until December 31, 2020
Reporting Period : February 1, 2019 - July 31, 2020 extended until December 31, 2020

	<u>Budget for Year (Rp)</u>	<u>Actual (Rp)</u>
Starting Balance	-	-
Total Income (including evaluation)	2,475,000,000	2,379,825,655
Total Costs - Project	2,475,000,000	2,369,198,576
Surplus / Deficit		<u>10,627,079</u>
Ending Balance for Period		<u>10,627,079</u>
Project Actual Balances		
Cash On Hand		3,980,905
PT Bank Mandiri, Tbk. Account No. 070-00-0683982-8		69,639,721
Total		<u>73,620,626</u>
Difference		<u>(62,993,547)</u>
Difference representing :		
Accrued Audit Expenses		(62,993,547)
Total		<u>(62,993,547)</u>

See accompanying Notes to Project Financial Statement which are an integral part of this Statement

**YAYASAN PENBULU
PROYEK PW3 INTEGRASI BERKELANJUTAN UNTUK
PEMBERDAYAAN PETANI REMPAH REMPAH UNTUK
ICCO COOPERATION**

**Catatan Atas Laporan Keuangan Proyek
Untuk Periode dari tanggal 1 Februari 2019 sampai
dengan 31 Juli 2020 diperpanjang sampai dengan 31
Desember 2020**

**PENA BULU FOUNDATION
THE PW3 SUSTAINABLE INTEGRATION FOR
EMPOWERMENT OF SPICES SMALLHOLDERS
PROJECT FOR ICCO COOPERATION**

**Notes to the Project Financial Statement
For the Period from February 1, 2019 to July 31, 2020
extended until December 31, 2020**

1. UMUM

Yayasan Pena Bulu merupakan organisasi non pemerintah yang didirikan berdasarkan Akta Notaris No. 1 oleh Notaris Rita Riana Hutapea, S.H. tertanggal 22 Oktober 2003. Yayasan ini berasal dari para aktivis organisasi non pemerintah yang memiliki reputasi regional maupun nasional dan memiliki perhatian terhadap terwujudnya masyarakat yang damai, adil dan sejahtera.

Visi dari Yayasan Pena Bulu adalah terciptanya masyarakat sipil Indonesia yang berdaya. Dan misi dari Yayasan Pena Bulu adalah mendorong keberdayaan dan keberlanjutan posisi dan peran organisasi masyarakat sipil di Indonesia melalui upaya penguatan kapasitas dan kapabilitas organisasi; mobilisasi, pengelolaan dan penyaluran sumber daya; pengembangan kemitraan setara antar sektor pembangunan serta penggalangan partisipasi dan keterlibatan publik seluas-luasnya.

Yayasan beralamat dan berkantor di Rawabambu I Jl. D No. 6 Pasar Minggu Jakarta 12520.

Berdasarkan Akta Notaris No. 07 oleh Notaris Rita Riana Hutapea, S.H. tertanggal 25 Mei 2016, susunan Dewan Pembina, Dewan Pengawas dan Dewan Pengurus Yayasan dalam tahun 2020 adalah sebagai berikut :

Dewan Pembina

Ketua : Dyah Ekawati, S.E.
Anggota : Hadi Prayitno
Anggota : Husein Triarso, S.E.
Anggota : Ir. dr. Damayanti Buchori

Dewan Pengawas

Anggota : Ahmad Supiani

Dewan Pengurus

Ketua : Eko Kurniawan
Sekretaris : Sugeng Wibowo
Bendahara : Nurul Ariska Ferani

Selama periode audit dari tanggal 1 Februari 2019 sampai dengan 31 Juli 2020 diperpanjang sampai dengan 31 Desember 2020, Yayasan Pena Bulu menerima dana dari ICCO Cooperation sebesar Rp 2.376.475.000 dan melaporkan pengeluaran proyek sebesar Rp 2.369.198.576.

1. GENERAL

Pena Bulu Foundation is a non-governmental organization established based on Notarial Deed No. 1 of Public Notary Rita Riana Hutapea, S.H. dated October 22, 2003. The Foundation was originated from a number of regional and national reputable non-governmental organization activists who have concerns for the establishment of a peaceful, fair and prosperous community.

The vision of Pena Bulu Foundation is to create a empowered Indonesian civil society. And the mission of the Pena Bulu Foundation is to encourage the empowerment and sustainability of the position and role of civil society organizations in Indonesia through efforts to strengthen organizational capacities and capabilities; mobilization, management and distribution of resources; development of equal partnerships between development sectors as well as mobilizing the widest possible public participation and involvement.

The Foundation is domiciled at Rawabambu I Jl. D No. 6 Pasar Minggu Jakarta 12520.

Based on Notarial Deed No. 07 of Public Notary Rita Riana Hutapea, S.H. dated May 25, 2016, the Advisory Board, Supervisory Board and Executive Board of Pena Bulu Foundation in 2020 are as follows :

Advisory Board

Head : Dyah Ekawati. S.E.
Member : Hadi Prayitno
Member : Husein Triaso, S.E.
Member : Ir. dr. Damayanti Buchori

Supervisory Board

Member : Ahmad Supiani

Executive Board

Head : Eko Kurniawan
Secretary : Sugeng Wibowo
Treasurer : Nurul Ariska Ferani

During the audit period from February 1, 2019 to July 31, 2020 extended until December 31, 2020, Pena Bulu Foundation received a total amount of Rp 2,376,475,000 from ICCO Cooperation and a total amount of Rp 2,369,198,576 was reported as ICCO Cooperation's disbursements for the project during the audit.

Catatan Atas Laporan Keuangan Proyek
 Untuk Periode dari tanggal 1 Februari 2019 sampai
 dengan 31 Juli 2020 diperpanjang sampai dengan 31
 Desember 2020

Notes to the Project Financial Statement
For the Period from February 1, 2019 to July 31, 2020
extended until December 31, 2020

2. IKHTISAR KEBIJAKAN AKUNTANSI YANG TERPENTING

- a. Laporan Keuangan Proyek disusun dalam mata uang Rupiah.
- b. Laporan Keuangan Proyek disusun menggunakan basis kas yang dimodifikasi, dimana pendapatan diakui pada saat diterima dan beban dicatat pada saat terjadinya, yang merupakan suatu basis akuntansi komprehensif di samping Standar Akuntansi Keuangan di Indonesia. Akuntansi basis kas ini sesuai dengan praktek yang dijalankan oleh Yayasan Pena Bulu dan diijinkan untuk menggunakan dalam ketentuan Perjanjian Kerjasama dengan ICCO Cooperation.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

- a. *The Project Financial Statement is expressed in Indonesian Rupiah.*
- b. *The Project Financial Statement is prepared using the modified cash basis of accounting, whereby revenues are recognized when received, and costs incurred are recorded when paid, which is a comprehensive basis of accounting other than Indonesian Financial Accounting Standards. This basis of preparation is in line with the practice of Pena Bulu Foundation and is permitted to be used under the Cooperation Agreement terms with ICCO Cooperation.*

3. UNIT KOMPONEN YAYASAN PENA BULU

Laporan Keuangan Proyek menyajikan hanya transaksi Yayasan Pena Bulu sehubungan Perjanjian Kerjasama dengan ICCO Cooperation.

3. COMPONENT UNIT OF PENA BULU FOUNDATION

The Project Financial Statement presents only the transactions of Pena Bulu Foundation as they pertain to the ICCO Cooperation Agreement.

4. PENERIMAAN

Penerimaan dalam periode ini adalah sebagai berikut :

4. REVENUES

The revenues in this period are as follows :

	<u>Amount (Rp)</u>
1. Funds Provided by Financing Partner	
1.1 Transfer	
1. March 21, 2019	396,200,000
2. October 23, 2019	384,125,000
3. February 4, 2020	374,325,000
4. June 2, 2020	559,930,000
5. November 11, 2020	409,175,000
6. December 17, 2020	252,720,000
Total Transfer	2,376,475,000
2. Interest	3,350,655
3. Exchange-Rate Gains	-
Total Income Financing Partner	3,350,655
Total	2,379,825,655

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5. PENGELUARAN

- A. Advokasi kebijakan penerapan standar mutu komoditas rempah, khususnya pada komoditas pala, lada, kayu manis, dan medical herbs bagi petani dan pedagang kecil di Indonesia.

Rincian pengeluaran Program dalam periode ini sebagai berikut :

- 1) Lobi dan fasilitasi Ditjenbun dalam penyusunan (draft) kebijakan nasional yang menjamin penerapan standar mutu pala, lada, kayu manis, dan medical herbs sesuai UNGPs on BHR.
 - a. Memfasilitasi pertemuan Ditjenbun dengan lembaga sertifikasi untuk mereview penerapan standar komoditas rempah yang berlaku untuk pasar domestik dan pasar global.

5. EXPENDITURES

- A. Policy advocacy for the application of quantity standards for spices, especially for nutmeg, pepper, cinnamon and medical herbs for farmers and small traders in Indonesia.

The details of Program expenditures in this period are as follows :

- 1) Lobby and facilitation of the Directorate General of State and Forestry in drafting a national policy that ensures the implementation of quality standards for nutmeg, pepper, cinnamon and medical herbs according to the UNGPs on BHR.
 - a. Facilitating Ditjenbun's meeting with certification bodies to review the implementation of spice commodity standards applicable to the domestic market and global market.

	Amount (Rp)
Fullday meeting package	89,000
Honorarium & local transport for Facilitator	9,230,769
Honorarium for OC	-
Regional transport	6,517,543
Local transport	2,466,000
Subsistence cost	5,173,083
Sub Total	23,476,395

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5. PENGELUARAN (Lanjutan)

A. Advokasi kebijakan penerapan standar mutu komoditas rempah, khususnya pada komoditas pala, lada, kayu manis, dan medical herbs bagi petani dan pedagang kecil di Indonesia. (Lanjutan)

1) Lobi dan fasilitasi Ditjenbun dalam penyusunan (draft) kebijakan nasional yang menjamin penerapan standar mutu pala, lada, kayu manis, dan medical herbs sesuai UNGPs on BHR. (Lanjutan)

b. Memfasilitasi Ditjenbun dalam penyusunan usulan Permentan tentang penerapan standar mutu pala, lada, kayu manis, dan medical herbs.

5. EXPENDITURES (Continued)

A. Policy advocacy for the application of quantity standards for spices, especially for nutmeg, pepper, cinnamon and medical herbs for farmers and small traders in Indonesia. (Continued)

1) Lobby and facilitation of the Directorate General of State and Forestry in drafting a national policy that ensures the implementation of quality standards for nutmeg, pepper, cinnamon and medical herbs according to the UNGPs on BHR. (Continued)

b. Facilitating Ditjenbun in drafting the MOA proposal regarding the application of quality standards for nutmeg, pepper, cinnamon and medical herbs.

	Amount (Rp)
Fullday meeting package	1,200,000
Honorarium & local transport for Facilitator	6,153,848
Honorarium for OC	-
Regional transport	5,327,673
Local transport	1,500,506
Subsistence cost	8,168,455
Sub Total	22,350,482

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5. PENGELUARAN (Lanjutan)

5. EXPENDITURES (Continued)

A. Advokasi kebijakan penerapan standar mutu komoditas rempah, khususnya pada komoditas pala, lada, kayu manis, dan medical herbs bagi petani dan pedagang kecil di Indonesia. (Lanjutan)

A. Policy advocacy for the application of quantity standards for spices, especially for nutmeg, pepper, cinnamon and medical herbs for farmers and small traders in Indonesia. (Continued)

1) Lobi dan fasilitasi Ditjenbun dalam penyusunan (draft) kebijakan nasional yang menjamin penerapan standar mutu pala, lada, kayu manis, dan medical herbs sesuai UNGPs on BHR. (Lanjutan)

1) Lobby and facilitation of the Directorate General of State and Forestry in drafting a national policy that ensures the implementation of quality standards for nutmeg, pepper, cinnamon and medical herbs according to the UNGPs on BHR. (Continued)

c. Dukungan alat-alat produksi pertanian.

c. Support for the means of agricultural production.

	Amount (Rp)
Pembelian alat-alat produksi pertanian sederhana / Purchase of simple agricultural production tools	-
Dukungan pendidikan / Educational support	-
Membangun sekolah darurat / Build an emergency school	-
Bahan baku pembangunan sekolah / Raw materials for school construction	1,309,000
Dukungan peralatan sekolah / School equipment support	838,570
Pengadaan ATK dan peralatan kelas / Procurement of stationery and classroom equipment	2,723,368
Sub Total	4,870,938
Sub Total 1)	50,697,815

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5. PENGELUARAN (Lanjutan)

A. Advokasi kebijakan penerapan standar mutu komoditas rempah, khususnya pada komoditas pala, lada, kayu manis, dan medical herbs bagi petani dan pedagang kecil di Indonesia. (Lanjutan)

2) Lobi dan fasilitasi Dinas Pertanian dan Perdagangan untuk penyusunan (draft) kebijakan daerah (perda / perbup) sebagai turunan dari regulasi nasional yang menjamin penerapan standar mutu rempah sesuai UNGPs on BHR di area model.

a. Memfasilitasi Dinas Pertanian dan Dinas Perdagangan dalam penyusunan usulan kebijakan daerah (Perda / Perbup) sebagai regulasi teknis penerapan standar mutu pala, lada, kayu manis, dan medical herbs.

5. EXPENDITURES (Continued)

A. Policy advocacy for the application of quantity standards for spices, especially for nutmeg, pepper, cinnamon and medical herbs for farmers and small traders in Indonesia. (Continued)

2) Lobby and facilitation of the Department of Agriculture and Trade for the formulation (draft) of regional policies (perda / Perbup) as a derivative of the national regulations that guarantee the application of quality standards for spices according to UNGPs on BHR in the model area.

a. Facilitating the Agricultural Service and the Trade Service in the formulation of regional policy proposals (Perda / Perbup) as technical regulations for the implementation of quality standards for nutmeg, pepper, cinnamon and medical herbs.

	Amount (Rp)
Full day meeting package	12,884,288
Honorarium & local transport for Facilitator	13,275,800
Honorarium for OC	-
Regional transport	8,527,853
Local transport	10,335,000
Subsistence cost	9,223,000
Sub total	54,245,941

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5. PENGELUARAN (Lanjutan)

A. Advokasi kebijakan penerapan standar mutu komoditas rempah, khususnya pada komoditas pala, lada, kayu manis, dan medical herbs bagi petani dan pedagang kecil di Indonesia. (Lanjutan)

2) Lobi dan fasilitasi Dinas Pertanian dan Perdagangan untuk penyusunan (draft) kebijakan daerah (perda / perbup) sebagai turunan dari regulasi nasional yang menjamin penerapan standar mutu rempah sesuai UNGPs on BHR di area model. (Lanjutan)

b. Memfasilitasi Dinas Pertanian dan Dinas Perdagangan dalam penyusunan SOP Produksi, Pasca-Panen, Penyimpanan, dan Pemasaran komoditas pala, lada, kayu manis, dan medical herbs.

5. EXPENDITURES (Continued)

A. Policy advocacy for the application of quantity standards for spices, especially for nutmeg, pepper, cinnamon and medical herbs for farmers and small traders in Indonesia. (Continued)

2) Lobby and facilitation of the Department of Agriculture and Trade for the formulation (draft) of regional policies (perda / Perbup) as a derivative of the national regulations that guarantee the application of quality standards for spices according to UNGPs on BHR in the model area. (Continued)

b. Facilitating the Agriculture Service and Trade Service in preparing SOPs for Production, Post-Harvest, Storage and Marketing of commodities of nutmeg, pepper, cinnamon and medical herbs.

	Amount (Rp)
Fullday meeting package	11,342,000
Honorarium & local transport for Facilitator	30,000,000
Honorarium for OC	1,500,000
Regional transport	22,819,432
Local transport	3,554,000
Subsistence cost	9,902,398
Sub total	79,117,830
Sub Total 2)	133,363,771

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5. PENGELUARAN (Lanjutan)

- A. Advokasi kebijakan penerapan standar mutu komoditas rempah, khususnya pada komoditas pala, lada, kayu manis, dan medical herbs bagi petani dan pedagang kecil di Indonesia. (Lanjutan)
- 3) Dukungan dan fasilitasi bagi pengembangan petunjuk dan panduan teknis penerapan standar mutu komoditas rempah sesuai dengan kebijakan nasional dan daerah terkait.
- a. Penyusunan SOP Sistem Kontrol Kualitas dan Kelayakan Komoditas pala, lada, kayu manis, dan medical herbs bersama Ditjenbun, lembaga sertifikasi, dewan / asosiasi komoditas.

5. EXPENDITURES (Continued)

- A. Policy advocacy for the application of quantity standards for spices, especially for nutmeg, pepper, cinnamon and medical herbs for farmers and small traders in Indonesia. (Continued)
- 3) Support and facilitation for the development of technical guidelines and guidelines for the application of quality standards for spices in accordance with relevant national and regional policies.
- a. Compilation of SOP for Quality and Feasibility Control Systems for the commodities of nutmeg, pepper, cinnamon and medical herbs together with the Directorate General of Transportation, certification bodies, councils / commodity associations.

	Amount (Rp)
Full day meeting package	10,643,500
Honorarium & local transport for Facilitator	3,589,744
Honorarium for OC	-
Regional transport	2,538,894
Local transport	797,617
Subsistence cost	927,500
Sub total	18,497,255

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5. PENGELUARAN (Lanjutan)

A. Advokasi kebijakan penerapan standar mutu komoditas rempah, khususnya pada komoditas pala, lada, kayu manis, dan medical herbs bagi petani dan pedagang kecil di Indonesia. (Lanjutan)

3) Dukungan dan fasilitasi bagi pengembangan petunjuk dan panduan teknis penerapan standar mutu komoditas rempah sesuai dengan kebijakan nasional dan daerah terkait. (Lanjutan)

b. Memfasilitasi uji penerapan SOP Sistem Kontrol Kualitas dan Kelayakan Komoditas pala di Halmahera Utara / Sulawesi Utara, lada di Bangka / Bengkulu, kayu manis di Kerinci, dan medical herbs di Gunungkidul / Kulon Progo.

5. EXPENDITURES (Continued)

A. Policy advocacy for the application of quantity standards for spices, especially for nutmeg, pepper, cinnamon and medical herbs for farmers and small traders in Indonesia. (Continued)

3) Support and facilitation for the development of technical guidelines and guidelines for the application of quality standards for spices in accordance with relevant national and regional policies. (Continued)

b. Facilitating the test of the application of the SOP for the Quality and Feasibility Control System for the commodities of nutmeg in North Halmahera / North Sulawesi, pepper in Bangka / Bengkulu, cinnamon in Kerinci, and medical herbs in Gunungkidul / Kulon Progo.

	Amount (Rp)
Fullday meeting package	2,756,900
Honorarium & local transport for Facilitator	-
Honorarium for OC	-
Regional transport	13,550,706
Local transport	6,207,500
Subsistence cost	5,390,000
Sub Total	27,905,106
Sub Total 3)	46,402,361
Total A	230,463,947

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5. PENGELUARAN (Lanjutan)

B. Lobi dan advokasi perbaikan tata niaga
komoditas pala, lada, kayu manis, dan medical
herbs di Indonesia berbasis pemanfaatan
sistem data komoditas terpadu. (DAKOTA)

1) Lobi dan advokasi pada Ditjenbun
mengenai arsitektur sistem data komoditas
terpadu (DAKOTA) untuk komoditas pala,
lada, kayu manis, dan medical herbs di
Indonesia.

a. Penyeppakatan dengan Ditjenbun
tentang konsep sistem pendataan
komoditas pala, lada, kayu manis, dan
medical herbs yang dapat digunakan
sebagai basis pengambilan keputusan
pihak yang berkepentingan dengan
komoditas.

5. EXPENDITURES (Continued)

B. Lobbying and advocacy for improving the
trading system for nutmeg, pepper, cinnamon
and medical herbs in Indonesia based on the
use of an integrated commodity data system.
(DAKOTA)

1) Lobbying and advocating at the Directorate
General of Bounty on the architecture of an
integrated commodity data system
(DAKOTA) for commodities of nutmeg,
pepper, cinnamon, and medical herbs in
Indonesia.

a. Agreement with Ditjenbun regarding
the concept of a data collection system
for the commodities of nutmeg,
pepper, cinnamon and medical herbs
that can be used as a basis for
decision-making for parties with an
interest in commodities.

	Amount (Rp)
Fullday meeting package	300,300
Honorarium & local transport for Facilitator	2,564,103
Honorarium for OC	-
Regional transport	6,160,928
Local transport	1,436,563
Subsistence cost	3,608,457
Sub Total	14,070,351

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5. PENGELUARAN (Lanjutan)

B. Lobi dan advokasi perbaikan tata niaga komoditas pala, lada, kayu manis, dan medical herbs di Indonesia berbasis pemanfaatan sistem data komoditas terpadu (DAKOTA). (Lanjutan)

1) Lobi dan advokasi pada Ditjenbun mengenai arsitektur sistem data komoditas terpadu (DAKOTA) untuk komoditas pala, lada, kayu manis, dan medical herbs di Indonesia. (Lanjutan)

b. Penyusunan klasifikasi data komoditas dengan kategori informasi tentang lahan (lokasi plasma), kesesuaian tanah, jumlah petani, potensi produksi, dan frekuensi panen komoditas.

5. EXPENDITURES (Continued)

B. Lobbying and advocacy for improving the trading system for nutmeg, pepper, cinnamon and medical herbs in Indonesia based on the use of an integrated commodity data system (DAKOTA). (Continued)

1) Lobbying and advocating at the Directorate General of Bounty on the architecture of an integrated commodity data system (DAKOTA) for commodities of nutmeg, pepper, cinnamon, and medical herbs in Indonesia. (Continued)

b. Compilation of classification of commodity data with information categories on land (plasma location), land suitability, number of farmers, potential production, and frequency of commodity harvest.

	Amount (Rp)
Fullday meeting package	7,974,816
Honorarium & local transport for Facilitator	4,076,923
Honorarium for OC	-
Regional transport	15,437,347
Local transport	28,568,423
Subsistence cost	9,638,477
Sub Total	65,695,986
Sub Total 1)	79,766,337

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5. PENGELUARAN (Lanjutan)

B. Lobi dan advokasi perbaikan tata niaga
komoditas pala, lada, kayu manis, dan medical
herbs di Indonesia berbasis pemanfaatan sistem
data komoditas terpadu (DAKOTA). (Lanjutan)

2) Dukungan bagi pengembangan sistem dan
kerangka kerja pendataan dan pengelolaan
data komoditas terpadu untuk komoditas
pala, lada, kayu manis, dan medical herbs.

a. Dukungan bagi pengembangan sistem
dan kerangka kerja pendataan
dan pengelolaan data komoditas
terpadu.

Pengembangan Sistem Data Komoditas Terpadu (DAKOTA)/Integrated Commodity Data System
Development (DAKOTA)

Amount (Rp)

130,710,953

b. Pengumpulan, penginputan, dan
pengkodean (coding - encoding) data
komoditas sesuai kategori informasi
yang sudah disepakati.

Pengumpulan, penginputan, dan pengkodean (coding - encoding) data komoditas sesuai kategori
informasi yang sudah disepakati/Collection, input, and encoding of commodity data according to the
agreed information category

Amount (Rp)

96,510,241

5. EXPENDITURES (Continued)

B. Lobbying and advocacy for improving the
trading system for nutmeg, pepper, cinnamon
and medical herbs in Indonesia based on the use
of an integrated commodity data system
(DAKOTA). (Continued)

2) Support for the development of a data
collection system and framework and
integrated commodity data management for
the commodities of nutmeg, pepper,
cinnamon, and medical herbs.

a. Support for the development of
systems and frameworks for data
collection and integrated commodity
data management.

b. Collecting, inputting, and coding
(coding - encoding) commodity data
according to agreed information
categories.

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5. PENGELUARAN (Lanjutan)

B. Lobi dan advokasi perbaikan tata niaga komoditas pala, lada, kayu manis, dan medical herbs di Indonesia berbasis pemanfaatan sistem data komoditas terpadu (DAKOTA). (Lanjutan)

2) Dukungan bagi pengembangan sistem dan kerangka kerja pendataan dan pengelolaan data komoditas terpadu untuk komoditas pala, lada, kayu manis, dan medical herbs. (Lanjutan)

c. Memfasilitasi workshop uji coba pemanfaatan sistem data komoditas terpadu yang diikuti oleh OPD, smallholders dan pelaku usaha (buyer / off-taker), lembaga sertifikasi.

5. EXPENDITURES (Continued)

B. Lobbying and advocacy for improving the trading system for nutmeg, pepper, cinnamon and medical herbs in Indonesia based on the use of an integrated commodity data system (DAKOTA). (Continued)

2) Support for the development of a data collection system and framework and integrated commodity data management for the commodities of nutmeg, pepper, cinnamon, and medical herbs. (Continued)

c. Facilitating a trial workshop on the use of an integrated commodity data system that is participated by DPOs, smallholders and business actors (buyers / off-takers), certification bodies.

	Amount (Rp)
Full day meeting package	51,100,000
Honorarium & local transport for Facilitator	-
Honorarium & local transport for Resource Person	5,128,205
Honorarium for OC	3,038,462
Meeting stationery	378,000
Workshop kit	4,224,500
Regional transport	28,199,624
Local transport	1,414,792
Subsistence cost	6,127,803
Sub Total	99,611,386
Sub Total 2)	326,832,580

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5. PENGELUARAN (Lanjutan)

B. Lobi dan advokasi perbaikan tata niaga komoditas pala, lada, kayu manis, dan medical herbs di Indonesia berbasis pemanfaatan sistem data komoditas terpadu (DAKOTA). (Lanjutan)

3) Fasilitasi penyepakatan dengan Ditjenbun di tingkat nasional, serta Dinas Pertanian dan Dinas Perdagangan di wilayah program tentang rancangan kebijakan tentang pengembangan dan pemanfaatan sistem data komoditas.

a. Penyepakatan dengan Ditjenbun (di tingkat nasional), Dinas Pertanian dan Dinas Perdagangan (di wilayah program) mengenai wali data dalam sistem pendataan komoditas pala, lada, kayu manis, dan medical herbs.

5. EXPENDITURES (Continued)

B. Lobbying and advocacy for improving the trading system for nutmeg, pepper, cinnamon and medical herbs in Indonesia based on the use of an integrated commodity data system (DAKOTA). (Continued)

3) Facilitate agreement with the Directorate General of Transportation at the national level, as well as the Department of Agriculture and the Office of Trade in the program area regarding the draft policy on the development and utilization of the commodity data system.

a. Agreement with the Ditjenbun (at the national level), the Agricultural Service and the Trade Service (in the program area) regarding guardian data in the data collection system for the commodities of nutmeg, pepper, cinnamon, and medical herbs.

	Amount (Rp)
Full day meeting package	-
Honorarium & local transport for Facilitator	1,025,641
Honorarium for OC	-
Regional transport	-
Local transport	579,500
Subsistence cost	686,675
Sub Total	2,291,816

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5. PENGELUARAN (Lanjutan)

B. Lobi dan advokasi perbaikan tata niaga komoditas pala, lada, kayu manis, dan medical herbs di Indonesia berbasis pemanfaatan sistem data komoditas terpadu (DAKOTA). (Lanjutan)

3) Fasilitasi penyepakatan dengan Ditjenbun di tingkat nasional, serta Dinas Pertanian dan Dinas Perdagangan di wilayah program tentang rancangan kebijakan tentang pengembangan dan pemanfaatan sistem data komoditas. (Lanjutan)

b. Penyusunan rencana program bersama Dinas Pertanian dan Dinas Perdagangan mengenai pemantauan penggunaan data komoditas sebagai instrumen yang menjamin food security dan traceability komoditas.

5. EXPENDITURES (Continued)

B. Lobbying and advocacy for improving the trading system for nutmeg, pepper, cinnamon and medical herbs in Indonesia based on the use of an integrated commodity data system (DAKOTA). (Continued)

3) Facilitate agreement with the Directorate General of Transportation at the national level, as well as the Department of Agriculture and the Office of Trade in the program area regarding the draft policy on the development and utilization of the commodity data system. (Continued)

b. Compilation of a joint program plan with the Agriculture Agency and the Trade Office on monitoring the use of commodity data as an instrument that ensures food security and commodity traceability.

	Amount (Rp)
Fullday meeting package	11,802,000
Honorarium & local transport for Facilitator	6,666,667
Honorarium for OC	-
Regional transport	3,718,428
Local transport	-
Subsistence cost	2,742,367
Sub Total	24,929,462
Sub Total 3)	27,221,278
Total B	433,820,195

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5. PENGELUARAN (Lanjutan)

5. EXPENDITURES (Continued)

C. Advokasi penerapan standar mutu komoditas rempah sistem data komoditas terpadu sebagai basis perolehan dukungan dari para pihak bagi peningkatan kapasitas kelompok smallholder rempah di area model*.

C. Advocating for the application of quality standards for spices for an integrated commodity data system as a basis for obtaining support from parties for increasing the capacity of spice smallholder groups in the model area*.

1) Dukungan dan fasilitasi penguatan kapasitas kelompok smallholder dalam penerapan kebijakan standar mutu komoditas rempah, khususnya pada komoditas pala, lada, kayu manis, dan medical herbs di area model.

1) Support and facilitation for strengthening the capacity of smallholder groups in implementing quality standard policies for spices, especially for nutmeg, pepper, cinnamon and medical herbs in the model area.

a. Memfasilitasi penguatan kapasitas mengenai standarisasi sesuai Permentan yang baru dan standar sertifikasi komoditas pala, lada, kayu manis, dan medical herbs bekerjasama dengan DRI Pusat, DRI lokal, APLI, AELI dan lembaga-lembaga sertifikasi.

a. Facilitating capacity strengthening regarding standardization according to the new MOA and certification standards for nutmeg, pepper, cinnamon and medical herbs in collaboration with Central DRI, local DRI, APLI, AELI and certification bodies.

	Amount (Rp)
Fullday meeting package	23,290,000
Honorarium & local transport for Facilitator	6,674,597
Honorarium for OC	2,000,000
Meeting stationery	1,103,000
Workshop kit	1,071,000
Regional transport	20,880,218
Local transport	8,735,207
Subsistence cost	15,959,478
Sub Total	79,713,500

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5. PENGELUARAN (Lanjutan)

C. Advokasi penerapan standar mutu komoditas rempah sistem data komoditas terpadu sebagai basis perolehan dukungan dari para pihak bagi peningkatan kapasitas kelompok smallholder rempah di area model*. (Lanjutan)

1) Dukungan dan fasilitasi penguatan kapasitas kelompok smallholder dalam penerapan kebijakan standar mutu komoditas rempah, khususnya pada komoditas pala, lada, kayu manis, dan medical herbs di area model. (Lanjutan)

b. Memfasilitasi pemda, asosiasi perusahaan, dewan rempah local dan CSO dalam melakukan penguatan kelompok smallholder dalam penerapan standar mutu, manajemen organisasi kelompok smallholder, akses ke permodalan, dan akses pasar di wilayah model.

5. EXPENDITURES (Continued)

C. Advocating for the application of quality standards for spices for an integrated commodity data system as a basis for obtaining support from parties for increasing the capacity of spice smallholder groups in the model area*. (Continued)

1) Support and facilitation for strengthening the capacity of smallholder groups in implementing quality standard policies for spices, especially for nutmeg, pepper, cinnamon and medical herbs in the model area. (Continued)

b. Facilitating local governments, company associations, local spice councils and CSOs in strengthening smallholder groups in implementing quality standards, management of smallholder group organizations, access to capital, and market access in the model area.

	Amount (Rp)
Fullday meeting package	7,100,000
Honorarium & local transport for Facilitator	7,692,308
Honorarium for OC	1,275,641
Meeting stationery	338,600
Workshop kit	-
Regional transport	29,479,966
Local transport	736,244
Subsistence cost	11,999,343
Sub Total	58,622,102
Sub Total 1)	138,335,602

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5. PENGELUARAN (Lanjutan)

C. Advokasi penerapan standar mutu komoditas rempah sistem data komoditas terpadu sebagai basis perolehan dukungan dari para pihak bagi peningkatan kapasitas kelompok smallholder rempah di area model*. (Lanjutan)

2) Dukungan dan fasilitasi untuk penguatan kelompok smallholder dalam perbaikan mutu komoditas rempah, sistem manajemen usaha, akses ke permodalan, dan akses pasar di area model*.

a. Memfasilitasi lembaga sertifikasi dan dewan rempah dalam melakukan penguatan kapasitas kelompok smallholder dalam perbaikan standar mutu komoditas rempah, khususnya pada komoditas pala, lada, kayu manis, dan medical herbs.

5. EXPENDITURES (Continued)

C. Advocating for the application of quality standards for spices for an integrated commodity data system as a basis for obtaining support from parties for increasing the capacity of spice smallholder groups in the model area*. (Continued)

2) Support and facilitation for strengthening smallholder groups in improving the quality of spices, business management systems, access to capital, and market access in the model area*.

a. Facilitating certification bodies and spice councils in strengthening the capacity of smallholder groups in improving quality standards for spice commodities, especially in commodities of nutmeg, pepper, cinnamon and medical herbs.

	Amount (Rp)
Full day meeting package	35,970,000
Honorarium & local transport for Facilitator	100,468,601
Honorarium for OC	1,538,462
Meeting stationery	79,000
Workshop kit	3,497,400
Regional transport	10,675,385
Local transport	3,324,000
Subsistence cost	3,188,500
Sub Total	158,741,348

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5. PENGELUARAN (Lanjutan)

5. EXPENDITURES (Continued)

C. Advokasi penerapan standar mutu komoditas rempah sistem data komoditas terpadu sebagai basis perolehan dukungan dari para pihak bagi peningkatan kapasitas kelompok smallholder rempah di area model*. (Lanjutan)

C. Advocating for the application of quality standards for spices for an integrated commodity data system as a basis for obtaining support from parties for increasing the capacity of spice smallholder groups in the model area*. (Continued)

2) Dukungan dan fasilitasi untuk penguatan kelompok smallholder dalam perbaikan mutu komoditas rempah, sistem manajemen usaha, akses ke permodalan, dan akses pasar di area model*. (Lanjutan)

2) Support and facilitation for strengthening smallholder groups in improving the quality of spices, business management systems, access to capital, and market access in the model area*. (Continued)

b. Memfasilitasi pertemuan smallholder dengan Pemda, lembaga keuangan untuk akses permodalan dan jaringan pasar untuk akses pasar.

b. Facilitating smallholder meetings with local governments, financial institutions for access to capital and market networks for market access.

Amount (Rp)

Fullday meeting package	1,845,000
Honorarium & local transport for Facilitator	-
Honorarium for OC	-
Meeting stationery	-
Workshop kit	67,000
Regional transport	-
Local transport	3,800,000
Subsistence cost	-
Sub Total	5,712,000

c. Pengembangan Alat Bantu SOP Pala, Lada dan Kayu Manis.

c. Development of SOP Nutmeg, Pepper and Cinnamon SOP Tools.

Amount (Rp)

Cetak Poster/Poster Printing	26,166,500
Cetak Buku/Book Printing	21,070,900
Sub Total	47,237,400
Sub Total 2)	211,690,748
TOTAL C	350,026,350

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5. PENGELUARAN (Lanjutan)

- D. Pembelajaran bersama para pihak terkait tentang praktik baik dan petikan pembelajaran penyelenggaraan bisnis rempah berperspektif HAM di Indonesia.
- 1) Adanya pembelajaran silang para pihak mengenai penyelenggaraan bisnis rempah berperspektif HAM di Indonesia.
- a. Memfasilitasi kunjungan lapangan mitra CEA, dewan komoditas, lintas smallholder untuk bertukar pengetahuan dan pengalaman dalam rantai nilai komoditas pala, lada, kayu manis, dan medical herbs.

5. EXPENDITURES (Continued)

- D. Joint lessons learned from related parties about good practices and lessons learned from the human rights perspective of the spice business in Indonesia.
- 1) There is cross-learning between parties regarding the implementation of the spice business from a human rights perspective in Indonesia.
- a. Facilitating field visits of CEA partners, commodity councils, across smallholders to exchange knowledge and experiences in the commodity value chain of nutmeg, pepper, cinnamon and medical herbs.

	Amount (Rp)
Fullday meeting package	51,384,691
Honorarium & local transport for Facilitator	21,538,462
Honorarium for OC	1,443,299
Meeting stationery	623,200
Workshop kit	810,600
Regional transport	40,176,981
Local transport	8,888,620
Subsistence cost	13,642,011
Sub Total	138,507,864

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5. PENGELUARAN (Lanjutan)

D. Pembelajaran bersama para pihak terkait
tentang praktik baik dan petikan pembelajaran
penyelenggaraan bisnis rempah berperspektif
HAM di Indonesia. (Lanjutan)

1) Adanya pembelajaran silang para pihak
mengenai penyelenggaraan bisnis rempah
berperspektif HAM di Indonesia. (Lanjutan)

b. Memfasilitasi workshop joint learning
antara mitra ICCO dan para pihak
terkait untuk bertukar pengetahuan
dan pengalaman dalam rantai nilai
komoditas pala, lada, kayu manis, dan
medical herbs.

5. EXPENDITURES (Continued)

D. Joint lessons learned from related parties
about good practices and lessons learned from
the human rights perspective of the spice
business in Indonesia. (Continued)

1) There is cross-learning between parties
regarding the implementation of the spice
business from a human rights perspective
in Indonesia. (Continued)

b. Facilitating a joint learning workshop
between ICCO partners and related
parties to exchange knowledge and
experiences in the commodity value
chain of nutmeg, pepper, cinnamon
and medical herbs.

	Amount (Rp)
Fullboard meeting package	34,677,450
Stationery	596,000
Airfare	11,925,810
Local transport	10,805,735
Audio visual documentation	30,618,745
Subsistence cost	36,948,780
Sub Total	125,572,520

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5. PENGELUARAN (Lanjutan)

D. Pembelajaran bersama para pihak terkait
tentang praktik baik dan petikan pembelajaran
penyelenggaraan bisnis rempah berperspektif
HAM di Indonesia. (Lanjutan)

1) Adanya pembelajaran silang para pihak
mengenai penyelenggaraan bisnis rempah
berperspektif HAM di Indonesia. (Lanjutan)

c. Bekerjasama dengan ICCO dalam
mendokumentasikan dan
mempublikasikan hasil program Lobi
dan Advokasi CEA berikut dengan
praktik baik sektor swasta dan
kelompok smallholder dalam
penyelenggaraan bisnis berperspektif
HAM di Indonesia.

5. EXPENDITURES (Continued)

D. Joint lessons learned from related parties about
good practices and lessons learned from the
human rights perspective of the spice business
in Indonesia. (Continued)

1) There is cross-learning between parties
regarding the implementation of the spice
business from a human rights perspective
in Indonesia. (Continued)

c. In collaboration with ICCO in
documenting and publishing the
results of the CEA Lobby and
Advocacy program along with the good
practices of the private sector and
smallholder groups in conducting
business with a human rights
perspective in Indonesia.

	Amount (Rp)
Pengembangan konten (pra s.d pasca produksi)	310,232,143
Shooting equipment	-
Transportation & accomodation	16,234,629
Sub Total	326,466,772
Sub Total 1)	590,547,156
TOTAL D	590,547,156

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5. PENGELUARAN (Lanjutan)

5. EXPENDITURES (Continued)

E. PROGRAM SUPPORTING COST

E. PROGRAM SUPPORTING COST

	Amount (Rp)
Project Manager salaries	148,028,259
Project Officer salaries	298,985,392
Finance Staff salaries	51,221,342
Administration staff salaries	82,079,248
Office cost (including contribution for office rent, electricity, communication, office equipment, stationery, photocopies and local transport)	33,834,347
Meeting and coordination cost	20,569,908
Regional transport	31,459,071
Local transport	12,563,239
Subsistence cost	22,606,576
Contribution for audit cost	62,993,547
TOTAL E	764,340,929
TOTAL PENGELUARAN	2,369,198,576

6. SALDO DANA DAN STATUS KAS

6. BALANCE OF PROJECT FUNDS AND CASH STATUS

Saldo dana dan status kas pada tanggal 31 Desember 2020 adalah sebagai berikut :

The balance of project funds and cash status as of December 31, 2020 are as follows :

	Amount (Rp)	
Kelebihan Penerimaan yang terjadi atas Pengeluaran	10,627,079	Excess of Revenues over Costs Incurred
Saldo Akhir Periode	10,627,079	Ending Balance for Period
Saldo Aktual Proyek		Project Actual Balances
Saldo Kas	3,980,905	Cash on Hand
PT Bank Mandiri, Tbk. Rek No. 070-00-0683982-8	69,639,721	PT Bank Mandiri, Tbk. A/C No. 070-00-0683982-8
Jumlah	73,620,626	Total
Selisih	(62,993,547)	Difference
Selisih Sebesar Rp 62.993.547 merupakan :		Difference of Rp 62,993,547 representing :
Biaya Audit Yang Masih Harus Dibayar	(62,993,547)	Accrued Audit Expenses
Jumlah	(62,993,547)	Total

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7. PENGELUARAN MELAMPAUI ANGGARAN

Dalam periode ini terdapat pengeluaran yang melampaui anggaran yang telah ditentukan.

Berikut penjelasan dari manajemen terhadap pengeluaran yang melampaui anggarannya :

1. Penyelenggaraan kegiatan workshop mengacu pada protokol kesehatan pada SOP Penanganan Covid-19 Yayasan Pena Bulu, sehingga mengakibatkan bertambahnya biaya meeting package, workshop kit, dan biaya perjalanan.
2. Bertambahnya sampel data DAKOTA berdampak pada mobilisasi pengumpulan data sehingga ada pembiayaan honorarium fasilitator yang bertanggungjawab pada setiap area model.
3. Kegiatan Closing Event yang rencananya diselenggarakan secara offline, diubah metode penyelenggaraan menjadi online (daring), dimana dalam penyelenggaraan tersebut kami memperkerjakan Online Event Organizer, dengan pembebanan biaya penyelenggaraan dan produksi video testimoni mitra.
4. Kegiatan pendokumentasian capaian mitra CEA yang berupa 6 video dan 2 e-magazine, semula tidak direncanakan. Namun karena masih ada dana termin terakhir yang belum teralokasikan sebesar EUR 15,000 yang kemudian dikonsultasikan kepada ICCO, maka usulan pendokumentasian menjadi kegiatan yang menambah penyerapan anggaran.

7. OVER BUDGET EXPENDITURES

In this period there were expenses that exceeded the predetermined budget.

The following is an explanation from management of expenses that exceeded the budget :

1. *Organizing workshop activities refers to the health protocol in Pena Bulu Foundation's Covid-19 Management SOP, resulting in increased costs for meeting packages, workshop kits, and travel costs.*
2. *The increase in the DAKOTA data sample has resulted in the mobilization of data collection so that there is a cost for the honorarium for the facilitator responsible for each model area.*
3. *For the Closing Event activities which are planned to be held offline, the implementation method is changed to online, where in the event we hired an Online Event Organizer, by charging the cost of organizing and producing partner testimonial videos.*
4. *Documenting the achievements of CEA partners in the form of 6 videos and 2 e-magazines was not originally planned. However, because there was still EUR 15,000 unallocated for the last term, which was then consulted with ICCO, the documentation proposal became an activity that would allow budget absorption.*