

**Laporan Keuangan Proyek Yayasan Pena Bulu Mengenai Perjanjian
Kerjasama dengan Kerk in Actie Tahap 3
Kontrak No. 110323/011
Untuk Periode dari Tanggal 1 Juli 2019 sampai dengan
30 September 2020
dan
Laporan Auditor Independen**

***Project Financial Statement of Pena Bulu Foundation Pertaining to Its
Cooperation Agreement with Kerk in Actie Phase 3
Contract No. 110323/011
For the Period from July 1, 2019 to September 30, 2020
with
Independent Auditor's Report***

DAFTAR ISI
TABLE OF CONTENTS

	Halaman <i>Page</i>
SURAT PERNYATAAN DIREKTUR <i>DIRECTORS' STATEMENT</i>	
LAPORAN AUDITOR INDEPENDEN ATAS LAPORAN KEUANGAN PROYEK <i>INDEPENDENT AUDITOR'S REPORT ON THE PROJECT FINANCIAL STATEMENT</i>	i - iii
LAPORAN KEUANGAN PROYEK UNTUK PERIODE 1 JULI 2019 SAMPAI DENGAN 30 SEPTEMBER 2020 <i>THE PROJECT FINANCIAL STATEMENT FOR THE PERIOD FROM JULY 1, 2019 TO SEPTEMBER 30, 2020</i>	1 - 9
CATATAN ATAS LAPORAN KEUANGAN PROYEK <i>NOTES TO THE PROJECT FINANCIAL STATEMENT</i>	10 - 17
LAMPIRAN/ATTACHMENT - 1 : DAFTAR ASET TETAP <i>FIXED ASSET LIST</i>	

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

***DIRECTOR'S STATEMENT LETTER
ON THE RESPONSIBILITIES OF THE PROJECT FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 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 Satu, Jalan D, No.6, Pasar Minggu, Jakarta Selatan
12520, Indonesia
Nomor Telepon / Phone Number : +6221 78848321
Alamat Domisili sesuai KTP atau
Kartu Identitas lain / Home Address
In accordance with Resident ID Card : Perum, Taman Fasco, Blok A9/1, Serua, Ciputat, Tangerang Selatan.
15414, Indonesia
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, 24 Desember 2020/December 24, 2020



D6F58AJX072930327

EKO KURNIAWAN KOMARA
Direktur/Director



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

Jl. Muding Indah 1 No.5 Denpasar 80361, Bali-Indonesia
Tel./Fax : (62-361) 434-884
E-mail : jmbali@johanmalonda.com www.johanmalonda.com
With Offices in Jakarta, Surabaya and Medan



www.bakertilly.global

**LAPORAN AUDITOR INDEPENDEN
ATAS LAPORAN KEUANGAN PROYEK**

Laporan No. 00031/3.0225/AK/11/0727-1/1/XII/2020

Yang Terhormat Direksi

Kerk in Actie
Utrecht, Belanda

Yayasan Pena Bulu
Jakarta, Indonesia

Kami telah mengaudit Laporan Keuangan Proyek **Yayasan Pena Bulu** untuk Proyek SHO Sulawesi untuk Perjanjian Kerjasama dengan **Kerk in Actie**, untuk periode dari tanggal 1 Juli 2019 sampai dengan 30 September 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 lain di samping Standar Akuntansi Keuangan di Indonesia yang diuraikan 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. 00031/3.0225/AK/11/0727-1/1/XII/2020

The Directors of

Kerk in Actie
Utrecht, Netherlands

Pena Bulu Foundation
Jakarta, Indonesia

We have audited the accompanying Project Financial Statement of **Pena Bulu Foundation** for the SHO Sulawesi Project for the **Kerk in Actie** Cooperation Agreement for the period from July 1, 2019 to September 30, 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

Suatu audit melibatkan pelaksanaan prosedur untuk memperoleh bukti audit tentang angka-angka dan pengungkapan dalam Laporan Keuangan Proyek. Prosedur yang dipilih bergantung pada pertimbangan auditor, termasuk penilaian atas resiko kesalahan penyajian material dalam Laporan Keuangan Proyek, baik yang disebabkan oleh kecurangan maupun kesalahan. Dalam melakukan penilaian resiko tersebut, auditor mempertimbangkan pengendalian internal yang relevan dengan penyusunan dan penyajian wajar Laporan Keuangan Proyek entitas untuk merancang prosedur audit yang tepat sesuai dengan kondisinya, tetapi bukan untuk tujuan menyatakan opini atas keefektifitasan pengendalian internal entitas. Suatu audit juga mencakup pengevaluasian atas ketepatan kebijakan akuntansi yang digunakan dan kewajaran estimasi akuntansi yang dibuat oleh manajemen, serta pengevaluasian atas penyajian Laporan Keuangan Proyek secara keseluruhan.

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

Opini

Menurut opini kami,

- a. Laporan Keuangan Proyek Yayasan Pena Bulu untuk Proyek SHO Sulawesi, dalam semua hal yang material, telah mematuhi ketentuan-ketentuan Perjanjian Kerjasama dengan KIA;
- b. Dana proyek telah digunakan, dalam semua hal yang material, secara eksklusif untuk tujuan Proyek sesuai dengan Perjanjian Kerjasama dan anggaran yang disetujui; dan
- c. Laporan Keuangan Proyek Yayasan Pena Bulu untuk Proyek SHO Sulawesi untuk periode dari tanggal 1 Juli 2019 sampai dengan 30 September 2020, menyajikan secara wajar dalam semua hal yang material, penerimaan dan pengeluarannya selama periode tersebut serta tentang dana dan status kasnya pada tanggal itu.

Penekanan Suatu Hal

Sebagaimana diuraikan dalam Catatan 1b, kami menarik perhatian pada fakta bahwa Laporan Keuangan Proyek telah disusun berdasarkan basis akuntansi yang dimodifikasi dan sesuai dengan persyaratan pelaporan lainnya dari KIA. Laporan Keuangan Proyek disiapkan untuk membantu Yayasan Pena Bulu untuk mematuhi ketentuan pelaporan keuangan dari perjanjian yang disebutkan di atas.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Project Financial Statement. The procedures selected depend on the auditor's judgment, including the assessment of the risk of material misstatement of the Project Financial Statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the Project Financial Statement 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 Project Financial Statement.

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

Opinion

In our opinion,

- a. *The Project Financial Statement of Pena Bulu Foundation for the SHO Sulawesi Project has adhered, in all material respects, to the terms of the Cooperation Agreement with KIA;*
- b. *The project funds have been used, in all material respects, exclusively for the purposes of the Project in accordance with the Cooperation Agreement and the approved budget; and*
- c. *The Project Financial Statement of Pena Bulu Foundation for the SHO Sulawesi Project for the period from July 1, 2019 to September 30, 2020, presents fairly in all material respects, its revenues and disbursements during the period and of its funds and cash status as of that date.*

Emphasis of Matter

As described in Note 1b, we draw attention to the fact that the Project Financial Statement has been prepared on the modified cash basis of accounting and in accordance with other reporting requirements of KIA. The Project Financial Statement is prepared to assist Pena Bulu Foundation to comply with the financial reporting provisions of the agreement referred to above.



**JOHAN MALONDA MUSTIKA & REKAN
YAYASAN PENA BULU**

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

*This report is intended for the information of **Pena Bulu Foundation and KIA**. However, upon release by KIA, 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

24 Desember 2020/December 24, 2020

PROJECT FINANCIAL STATEMENT

Organization Name	: Yayasan Pena Bulu
Contract Number and Title	: 110323/011 - Pena Bulu - KiA EA Emergency Recovery 2nd Contract, Palu, Central Sulawesi
Period of Contract	: July 1, 2019 - September 30, 2020
Reporting Period	: July 1, 2019 - September 30, 2020

I. Income / Receipts

Sources of Income	Total Budgeted Income of Whole Phase 3 (in National Currency)	Income (in National Currency)
1. Funds Provided by Financing Partner		
1.1 Transfer		
1. August 21, 2019	1,868,280,000	1,868,280,000
Total Transfer	1,868,280,000	1,868,280,000
2. Interest	-	691,139
3. Exchange-Rate Gains	-	-
Total Income Financing Partner	-	691,139
Total	1,868,280,000	1,868,971,139

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

PENA BULU FOUNDATION
UNDER KERK IN ACTIE (KIA)
COOPERATION AGREEMENT NO. 110323/011

PROJECT FINANCIAL STATEMENT (Continued)

Organization Name : Yayasan Pena Bulu
Contract Number and Title : 110323/011 - Pena Bulu - KiA EA Emergency Recovery 2nd Contract, Palu, Central Sulawesi
Period of Contract : July 1, 2019 - September 30, 2020
Reporting Period : July 1, 2019 - September 30, 2020

No	Description	Anggaran sesuai penyesuaian / Budget according to adjustments	Total Pengeluaran / Total Expenditures	Variance
A. Output 1.	Planted and sustainable-used of mangroves as a tsunami green-belt in Palu Bay by women fisheries groups in coastal areas in sub-district of North Palu and Tawaeli			
A.1	Developed a tsunami green-belt and increased risk mitigation capacity in tsunami disaster preparedness in Palu Bay			
A.1.1	Establishment and strengthening of women's fisheries groups			
A.1.1.1	Mangrove Specialist Honorarium	750,000	750,000	0.00%
A.1.1.2	Airfare from Jakarta to Palu (round-trip)	-	-	0.00%
A.1.1.3	Airport Transfer (round-trip)	-	-	0.00%
A.1.1.4	Accommodation	-	-	0.00%
A.1.1.5	Per diem	-	-	0.00%
A.1.1.6	Meeting and Training			
A.1.1.6.1	Venue Room Rent	3,600,000	4,350,000	20.83%
A.1.1.6.2	Meeting Kit	6,680,000	7,357,000	10.13%
A.1.1.6.3	Meals	9,565,500	12,015,500	25.61%
A.1.1.7	Community Facilitator Salary	92,705,534	92,705,534	0.00%
A.1.1.8	Mangrove Coordinator Salary	35,978,261	35,978,261	0.00%
A.1.2	Preparation of zoning plans and determination of the type and number of mangroves per zoning layer			
A.1.2.1	Purchase of Mangrove Rhizophora Seedlings	140,000,000	140,000,000	0.00%
A.1.2.2	Purchase of Mangrove Avicennia SP / Sonneratia SP Seedlings	135,225,000	135,225,000	0.00%

PENA BULU FOUNDATION
UNDER KERK IN ACTIE (KIA)
COOPERATION AGREEMENT NO. 110323/011

PROJECT FINANCIAL STATEMENT (Continued)

Organization Name : Yayasan Pena Bulu
Contract Number and Title : 110323/011 - Pena Bulu - KiA EA Emergency Recovery 2nd Contract, Palu, Central Sulawesi
Period of Contract : July 1, 2019 - September 30, 2020
Reporting Period : July 1, 2019 - September 30, 2020

No	Description	Anggaran sesuai penyesuaian / Budget according to adjustments	Total Pengeluaran / Total Expenditures	Variance
A.1.3	Selection of seeds and direct planting of Rhizophora species			
A.1.3.1	Meals	11,897,500	11,897,500	0.00%
A.1.3.2	Labor Cost	9,000,000	9,000,000	0.00%
A.1.4	Nurseries for other Species on Tidal Seedlings including embroidery, maintenance and periodic			
A.1.4.1	Maintenance Costs, Embroidery, Garbage Cleaning	-	-	0.00%
	Sub Total	445,401,795	449,278,794	0.87%
A.2	Increased public awareness on maintenance and increased skills in sustainable use of mangroves			
A.2.1	Development of community-based Mangrove Information Centers			
A.2.1.1	Meeting and Training			
A.2.1.1.1	Venue Room Rent	-	-	0.00%
A.2.1.1.2	Meals	-	-	0.00%
A.2.1.3	Construction of a Mangrove Information Center	84,338,445	86,186,320	2.19%
A.2.1.4	Mangrove Information Center-Equipment			
A.2.1.4.1	Computer	17,320,000	17,290,593	-0.17%
A.2.1.4.2	LCD	5,520,000	5,400,000	-2.17%
A.2.1.4.3	Printer	2,200,000	2,135,000	-2.95%
A.2.1.4.4	Office Furniture	500,000	748,000	49.60%
A.2.2	Mangrove planting and cleaning of waste in the coastal area along with the local government, schools, private sector and other related parties			
A.2.2.1	Venue & Event Equipment Rental	-	-	0.00%
A.2.2.2	Meals	-	-	0.00%
	Sub Total	109,878,445	111,759,913	1.71%

PENA BULU FOUNDATION
UNDER KERK IN ACTIE (KIA)
COOPERATION AGREEMENT NO. 110323/011

PROJECT FINANCIAL STATEMENT (Continued)

Organization Name : Yayasan Pena Bulu
Contract Number and Title : 110323/011 - Pena Bulu - KiA EA Emergency Recovery 2nd Contract, Palu, Central Sulawesi
Period of Contract : July 1, 2019 - September 30, 2020
Reporting Period : July 1, 2019 - September 30, 2020

No	Description	Anggaran sesuai penyesuaian / Budget according to adjustments	Total Pengeluaran / Total Expenditures	Variance
A.3	Increased types of livelihoods and income levels of fishermen households			
A.3.1	Training for women fisheries groups on livelihood activities based on the use of mangroves and			
A.3.1.1	Mangrove Specialist Honorarium	-	-	0.00%
A.3.1.2	Airfare from Jakarta to Palu (round-trip)	-	-	0.00%
A.3.1.3	Airport Transfer (round-trip)	-	-	0.00%
A.3.1.4	Accommodation	-	-	0.00%
A.3.1.5	Per diem	-	-	0.00%
A.3.1.6	Meeting and Training			
A.3.1.6.1	Venue Room Rent	-	-	0.00%
A.3.1.6.2	Meeting Kit	-	-	0.00%
A.3.1.6.3	Meals	-	-	0.00%
A.3.2	Provide initial support for livelihood activities			
A.3.2.1	Equipment and Simple Machines for Making Syrups/Chips/Jams	237,350,000	237,350,000	0.00%
A.3.3	Training to strengthen the economic institution of women fisheries groups			
A.3.3.1	Mangrove Specialist Honorarium	4,500,000	4,500,000	0.00%
A.3.3.2	Airfare from Jakarta to Palu (round-trip)	-	-	0.00%
A.3.3.3	Airport Transfer (round-trip)	1,400,000	1,400,000	0.00%
A.3.3.4	Accommodation	900,000	900,000	0.00%
A.3.3.5	Per diem	1,000,000	1,000,000	0.00%
A.3.3.6	Meeting and Training			
A.3.3.6.1	Venue Room Rent	650,000	650,000	0.00%
A.3.3.6.2	Meeting Kit	1,680,500	1,680,500	0.00%
A.3.3.6.3	Meals	3,300,000	3,300,000	0.00%
A.3.3.6.4	Printing Module	-	-	0.00%
	Sub Total	250,780,500	250,780,500	0.00%
	Costs of Output 1	806,060,740	811,819,207	0.71%

PENA BULU FOUNDATION
UNDER KERK IN ACTIE (KIA)
COOPERATION AGREEMENT NO. 110323/011

PROJECT FINANCIAL STATEMENT (Continued)

Organization Name : Yayasan Pena Bulu
Contract Number and Title : 110323/011 - Pena Bulu - KiA EA Emergency Recovery 2nd Contract, Palu, Central Sulawesi
Period of Contract : July 1, 2019 - September 30, 2020
Reporting Period : July 1, 2019 - September 30, 2020

No	Description	Anggaran sesuai penyesuaian / Budget according to adjustments	Total Pengeluaran / Total Expenditures	Variance
B. Output 2.	Market established as a logistics mobilization center in emergency response period based on the			
B.1	The sub-district level market is developed and operated to connect trade routes among villages			
B.1.1	Sub-district meeting to agree on the plan to build the Bolapapu Market			
B.1.1.1	Construction Consultant Honorarium	-	-	0.00%
B.1.1.2	Local Transportation for Consultant	-	-	0.00%
B.1.1.3	Meeting and Training			
B.1.1.3.1	Venue Room Rent	-	-	0.00%
B.1.1.3.2	Meeting Kit	-	-	0.00%
B.1.1.3.3	Meals	-	-	0.00%
B.1.2	Land clearing and preparation at market construction sites			
B.1.2.1	Labor Cost	-	-	0.00%
B.1.2.2	Heavy Equipment Rental	-	-	0.00%
B.1.3	Submit and administer permits and fulfillment of other operating requirements			
B.1.3.1	Local Transportation	-	-	0.00%
B.1.4	Preparation of technical designs and budget development plans in participatory manner &			
B.1.4.1	Construction Consultant Honorarium	26,000,000	26,000,000	0.00%
B.1.4.2	Local Transportation for Consultant	2,150,000	2,150,000	0.00%
B.1.4.3	Meeting and Training			
B.1.4.3.1	Venue Room Rent	-	-	0.00%
B.1.4.3.2	Meeting Kit	-	-	0.00%
B.1.4.3.3	Meals	-	-	0.00%

PENA BULU FOUNDATION
UNDER KERK IN ACTIE (KIA)
COOPERATION AGREEMENT NO. 110323/011

PROJECT FINANCIAL STATEMENT (Continued)

Organization Name : Yayasan Pena Bulu
Contract Number and Title : 110323/011 - Pena Bulu - KiA EA Emergency Recovery 2nd Contract, Palu, Central Sulawesi
Period of Contract : July 1, 2019 - September 30, 2020
Reporting Period : July 1, 2019 - September 30, 2020

No	Description	Anggaran sesuai penyesuaian / Budget according to adjustments	Total Pengeluaran / Total Expenditures	Variance
B.1.4.4	Bolapapu Market Construction	949,544,892	944,544,892	-0.53%
B.1.4.5	Construction Coordinator Honorarium	-	-	0.00%
B.1.4.6	Foreman Honorarium	-	-	0.00%
B.1.4.7	Builder Honorarium	-	-	0.00%
B.1.4.8	Local Workers Honorarium	-	-	0.00%
B.1.5	Development of a BUM Desa Bersama as a market management body			
B.1.5.1	Meeting and Training			
B.1.5.1.1	Venue Room Rent	2,100,000	2,100,000	0.00%
B.1.5.1.2	Meeting Kit	5,684,500	5,684,500	0.00%
B.1.5.1.3	Meals	11,300,000	11,300,000	0.00%
B.1.6	Facilitate the preparation of market operation rules			
B.1.6.1	Meeting and Training			
B.1.6.1.1	Venue Room Rent	-	-	0.00%
B.1.6.1.2	Meeting Kit	-	-	0.00%
B.1.6.1.3	Meals	-	-	0.00%
	Sub Total	996,779,392	991,779,392	-0.50%
B.2	Increased disaster preparedness through development of logistics mobilization based on the			
B.2.1	Preparation and socialization of disaster preparedness documents and market-based DRR			
B.2.1.1	Meeting and Training			
B.2.1.1.1	Venue Room Rent	-	-	0.00%
B.2.1.1.2	Meeting Kit	-	-	0.00%
B.2.1.1.3	Meals	-	-	0.00%

PENA BULU FOUNDATION
UNDER KERK IN ACTIE (KIA)
COOPERATION AGREEMENT NO. 110323/011

PROJECT FINANCIAL STATEMENT (Continued)

Organization Name : Yayasan Pena Bulu
Contract Number and Title : 110323/011 - Pena Bulu - KiA EA Emergency Recovery 2nd Contract, Palu, Central Sulawesi
Period of Contract : July 1, 2019 - September 30, 2020
Reporting Period : July 1, 2019 - September 30, 2020

No	Description	Anggaran sesuai penyesuaian / Budget according to adjustments	Total Pengeluaran / Total Expenditures	Variance
B.2.2	Preparation of local market system-based resource/logistics mobilization and coordination plans			
B.2.2.1	Meeting and Training			
B.2.2.1.1	Venue Room Rent	-	-	0.00%
B.2.2.1.2	Meeting Kit	-	-	0.00%
B.2.2.1.3	Meals	-	-	0.00%
	Sub Total	-	-	0.00%
B.3	Increased volume of local economic transactions at the level of Kulawi sub-district			
B.3.1	Socialization, meetings with potential traders and other activities to invite traders to fill stalls/kiosks			
B.3.1.1	Community Meeting			
B.3.1.1.1	Venue Room Rent	-	-	0.00%
B.3.1.1.2	Meals	-	-	0.00%
B.3.2	Handover and inauguration of the market			
B.3.2.1	Venue & Event Equipment Rental	-	-	0.00%
B.3.2.2	Meals	-	-	0.00%
	Sub Total	-	-	0.00%
	Costs of Output 2	996,779,392	991,779,392	-0.50%
C.	Management Cost			
C.1	Database Staff	40,000,000	40,000,000	0.00%
C.2	Office Assistant	-	-	0.00%
C.3	Vehicle Rental and Gasoline	6,751,100	6,651,100	-1.48%
C.4	Office Equipment & Furniture			
C.4.1	Desk & Chairs	7,620,000	7,620,000	0.00%
C.4.2	Filing Cabinet	-	-	0.00%
C.4.3	Computer	-	-	0.00%
C.5	Project Audit	11,068,768	10,410,301	-5.95%
	Management Cost	65,439,868	64,681,401	-1.16%
	TOTAL COST	1,868,280,000	1,868,280,000	0.00%

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 : 110323/011 - Pena Bulu - KiA EA Emergency Recovery
 2nd Contract, Palu, Central Sulawesi
Period of Contract : July 1, 2019 - September 30, 2020
Reporting Period : July 1, 2019 - September 30, 2020

	Budget for Year (Rp)	Actual (Rp)
Starting Balance	-	-
Total Income (including evaluation)	1,868,280,000	1,868,971,139
Total Costs - Project	1,868,280,000	1,868,280,000
Surplus / Deficit		691,139
Ending Balance for Period		691,139
Project Actual Balances		
Petty Cash		-
PT Bank Mandiri, Tbk. Account No. 070-00-0683982-8		163,453,136
Total		163,453,136
Difference		(162,761,997)
Difference representing :		
- Beginning Balance		318,241,455
- Received for Phase 2		2,300,550,000
- Expenditure for Phase 1		(607,578,555)
- Expenditure for Phase 2		(1,862,441,946)
- Bank Charges		13,991,042
Total		162,761,997

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

**YAYASAN PENA BULU
PROYEK SHO SULAWESI DENGAN KERK IN ACTIE**

**Catatan Atas Laporan Keuangan Proyek
Untuk Periode dari tanggal 1 Juli 2019 sampai dengan 30
September 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 Juli 2019 sampai dengan 30 September 2020, **Yayasan Pena Bulu** menerima dana dari **KIA** sebesar Rp 1.868.280.000 dan melaporkan pengeluaran proyek sebesar Rp 1.868.280.000.

**PENA BULU FOUNDATION
THE SHO SULAWESI PROJECT FOR KERK IN ACTIE**

**Notes to the Project Financial Statement
For the Period from Juli 1, 2019
to September 30, 2020**

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 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 Triarso, 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 July 1, 2019 to September 30, 2020, **Pena Bulu Foundation** received a total amount of Rp 1,868,280,000 from **KIA** and a total amount of Rp 1,868,280,000 was reported as **KIA's** disbursements for the project during the audit.*

Catatan Atas Laporan Keuangan Proyek
Untuk Periode dari tanggal 1 Juli 2019 sampai dengan 30
September 2020

Notes to the Project Financial Statement
For the Period from July 1, 2019
to September 30, 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 Kerk in Actie.

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 Kerk in Actie.

3. UNIT KOMPONEN YAYASAN PENA BULU

Laporan Keuangan Proyek menyajikan hanya transaksi Yayasan Pena Bulu sehubungan Perjanjian Kerjasama dengan Kerk in Actie.

3. COMPONENT UNIT OF PENA BULU FOUNDATION

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

4. PENERIMAAN

Penerimaan dalam periode ini adalah sebagai berikut :

4. REVENUES

The revenues in this period are as follows :

	Previously Reported (in National Currency)	During Reporting (in National Currency)	Total to Date (in National Currency)
1. Funds Provided by Financing Partner			
1.1 Transfer			
1. August 21, 2019	-	1,868,280,000	1,868,280,000
Total Transfer	-	1,868,280,000	1,868,280,000
2. Interest	-	691,139	691,139
3. Exchange-Rate Gains	-	-	-
Total Income Financing Partner	-	691,139	691,139
Total	-	1,868,971,139	1,868,971,139

Catatan Atas Laporan Keuangan Proyek
Untuk Periode dari tanggal 1 Juli 2019 sampai dengan 30
September 2020

Notes to the Project Financial Statement
For the Period from July 1, 2019
to September 30, 2020

5. PENGELUARAN

A. Penanaman dan pemanfaatan secara berkelanjutan mangrove sebagai jalur hijau tsunami di Teluk Palu oleh kelompok perempuan nelayan di wilayah pesisir kecamatan Palu Utara dan Tawaeli

Rincian pengeluaran Program dalam periode ini sebagai berikut :

1) Pengembangan jalur hijau tsunami dan meningkatkan kapasitas mitigasi risiko dalam kesiapsiagaan bencana tsunami di Teluk Palu

a. Pembentukan dan penguatan kelompok perempuan perikanan

Mangrove Specialist Honorarium	-	750,000	750,000
Airfare from Jakarta to Palu (round-trip)	-	-	-
Airport Transfer (round-trip)	-	-	-
Accommodation	-	-	-
Per diem	-	-	-
Meeting and Training			
Venue Room Rent	-	4,350,000	4,350,000
Meeting Kit	-	7,357,000	7,357,000
Meals	-	12,015,500	12,015,500
Community Facilitator Salary	-	92,705,534	92,705,534
Mangrove Coordinator Salary	-	35,978,261	35,978,261
	-	153,156,294	153,156,294

5. EXPENDITURES

A. *Planted and sustainable-used of mangroves as a tsunami green-belt in Palu Bay by women fisheries groups in coastal areas in sub-district of North Palu and Tawaelis*

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

1) *Developed a tsunami green-belt and increased risk mitigation capacity in tsunami disaster preparedness in Palu Bay*

a. *Establishment and strengthening of women's fisheries groups*

	Previously Reported (in National Currency)	During Reporting (in National Currency)	Total to Date (in National Currency)
	-	750,000	750,000
	-	-	-
	-	-	-
	-	-	-
	-	-	-
Meeting and Training			
Venue Room Rent	-	4,350,000	4,350,000
Meeting Kit	-	7,357,000	7,357,000
Meals	-	12,015,500	12,015,500
Community Facilitator Salary	-	92,705,534	92,705,534
Mangrove Coordinator Salary	-	35,978,261	35,978,261
	-	153,156,294	153,156,294

Catatan Atas Laporan Keuangan Proyek
Untuk Periode dari tanggal 1 Juli 2019 sampai dengan 30
September 2020

Notes to the Project Financial Statement
For the Period from July 1, 2019
to September 30, 2020

5. PENGELUARAN (Lanjutan)

A. Penanaman dan pemanfaatan secara berkelanjutan mangrove sebagai jalur hijau tsunami di Teluk Palu oleh kelompok perempuan nelayan di wilayah pesisir kecamatan Palu Utara dan Tawaeli (Lanjutan)

- 1) Pengembangan jalur hijau tsunami dan meningkatkan kapasitas mitigasi risiko dalam kesiapsiagaan bencana tsunami di Teluk Palu (Lanjutan)
- b. Penyusunan rencana zonasi dan penentuan jenis dan jumlah mangrove per lapisan

5. EXPENDITURES (Continued)

A. Planted and sustainable-used of mangroves as a tsunami green-belt in Palu Bay by women fisheries groups in coastal areas in sub-district of North Palu and Tawaelis (Continued)

- 1) Developed a tsunami green-belt and increased risk mitigation capacity in tsunami disaster preparedness in Palu Bay (Continued)
- b. Preparation of zoning plans and determination of the type and number of mangroves per zoning layer

	Previously Reported (in National Currency)	During Reporting (in National Currency)	Total to Date (in National Currency)
Purchase of Mangrove Rhizophora Seedlings	-	140,000,000	140,000,000
Purchase of Mangrove Avicennia SP / Sonneratia SP Seedlings	-	135,225,000	135,225,000
	-	275,225,000	275,225,000

c. Pemilihan benih dan penanaman langsung species Rhizophora

c. Selection of seeds and direct planting of Rhizophora species

	Previously Reported (in National Currency)	During Reporting (in National Currency)	Total to Date (in National Currency)
Meals	-	11,897,500	11,897,500
Labor Cost	-	9,000,000	9,000,000
	-	20,897,500	20,897,500
Sub Total	-	449,278,794	449,278,794

Catatan Atas Laporan Keuangan Proyek
Untuk Periode dari tanggal 1 Juli 2019 sampai dengan 30
September 2020

Notes to the Project Financial Statement
For the Period from July 1, 2019
to September 30, 2020

5. PENGELUARAN (Lanjutan)

A. Penanaman dan pemanfaatan secara berkelanjutan mangrove sebagai jalur hijau tsunami di Teluk Palu oleh kelompok perempuan nelayan di wilayah pesisir kecamatan Palu Utara dan Tawaeli (Lanjutan)

2) Peningkatan kesadaran publik tentang pemeliharaan dan peningkatan keterampilan dalam pemanfaatan mangrove secara berkelanjutan

a. Pengembangan Pusat Informasi Mangrove berbasis masyarakat

Construction of a Mangrove Information Center
Mangrove Information Center-Equipment
Computer
LCD
Printer
Office Furniture

Sub Total

5. EXPENDITURES (Continued)

A. *Planted and sustainable-used of mangroves as a tsunami green-belt in Palu Bay by women fisheries groups in coastal areas in sub-district of North Palu and Tawaelis (Continued)*

2) *Increased public awareness on maintenance and increased skills in sustainable use of mangroves*

a. *Development of community-based Mangrove Information Centers*

Previously Reported (in National Currency)	During Reporting (in National Currency)	Total to Date (in National Currency)
-	86,186,320	86,186,320
-	17,290,593	17,290,593
-	5,400,000	5,400,000
-	2,135,000	2,135,000
-	748,000	748,000
	111,759,913	111,759,913

3) Meningkatnya jenis mata pencaharian dan tingkat pendapatan rumah tangga nelayan

a. Memberikan Dukungan awal untuk kegiatan mata pencaharian

Equipment and Simple Machines for Making Syrups/Chips/Jams

3) *Increased types of livelihoods and income levels of fishermen households*

a. *Provide initial support for livelihood activities*

Previously Reported (in National Currency)	During Reporting (in National Currency)	Total to Date (in National Currency)
-	237,350,000	237,350,000
	237,350,000	237,350,000

Catatan Atas Laporan Keuangan Proyek
Untuk Periode dari tanggal 1 Juli 2019 sampai dengan 30
September 2020

Notes to the Project Financial Statement
For the Period from July 1, 2019
to September 30, 2020

5. PENGELUARAN (Lanjutan)

A. Penanaman dan pemanfaatan secara berkelanjutan mangrove sebagai jalur hijau tsunami di Teluk Palu oleh kelompok perempuan nelayan di wilayah pesisir kecamatan Palu Utara dan Tawaeli (Lanjutan)

3) Meningkatnya jenis mata pencaharian dan tingkat pendapatan rumah tangga nelayan (Lanjutan)

b. Pelatihan penguatan kelembagaan ekonomi kelompok perempuan perikanan

5. EXPENDITURES (Continued)

A. *Planted and sustainable-used of mangroves as a tsunami green-belt in Palu Bay by women fisheries groups in coastal areas in sub-district of North Palu and Tawaelis (Continued)*

3) *Increased types of livelihoods and income levels of fishermen households (Continued)*

b. *Training to strengthen the economic institution of women fisheries groups*

	Previously Reported (in National Currency)	During Reporting (in National Currency)	Total to Date (in National Currency)
Mangrove Specialist Honorarium	-	4,500,000	4,500,000
Airfare from Jakarta to Palu (round-trip)	-	-	-
Airport Transfer (round-trip)	-	1,400,000	1,400,000
Accommodation	-	900,000	900,000
Per diem	-	1,000,000	1,000,000
Meeting and Training			
Venue Room Rent	-	650,000	650,000
Meeting Kit	-	1,680,500	1,680,500
Meals	-	3,300,000	3,300,000
Printing Module	-	-	-
	-	13,430,500	13,430,500
Sub Total	-	250,780,500	250,780,500
Costs of Output 1	-	811,819,207	811,819,207

Catatan Atas Laporan Keuangan Proyek
Untuk Periode dari tanggal 1 Juli 2019 sampai dengan 30
September 2020

Notes to the Project Financial Statement
For the Period from July 1, 2019
to September 30, 2020

5. PENGELUARAN (Lanjutan)

B. Pasar ditetapkan sebagai pusat mobilisasi logistik dalam tanggap darurat berdasarkan sistem pasar lokal di Desa Bolapapu, Kecamatan Kulawi

Rincian pengeluaran Program dalam periode ini sebagai berikut :

1) Pasar tingkat kecamatan dikembangkan dan dioperasikan untuk menghubungkan jalur perdagangan antar desa dan antara desa dan pasar kota

a. Penyusunan desain teknis dan rencana pengembangan anggaran secara partisipatif & pembangunan pasar dan fasilitas penunjang dengan melibatkan pekerja lokal secara maksimal

Construction Consultant Honorarium
Local Transportation for Consultant
Bolapapu Market Construction

b. Pengembangan BUM Desa Bersama sebagai badan pengelola pasar

Meeting and Training
Venue Room Rent
Meeting Kit
Meals

Sub Total
Costs of Output 2

5. EXPENDITURES (Continued)

B. Market established as a logistics mobilization center in emergency response period based on the local market system in Bolapapu village, sub-district of Kulawi

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

1) The sub-district level market is developed and operated to connect trade routes among villages and between villages and the city market

a. Preparation of technical designs and budget development plans in participatory manner & Construction of Markets and Supporting Facilities by Maximally Involving Local Workers

Previously Reported (in National Currency)	During Reporting (in National Currency)	Total to Date (in National Currency)
-	26,000,000	26,000,000
-	2,150,000	2,150,000
-	944,544,892	944,544,892
-	972,694,892	972,694,892

b. Development of a BUM Desa Bersama as a market management body

Previously Reported (in National Currency)	During Reporting (in National Currency)	Total to Date (in National Currency)
-	2,100,000	2,100,000
-	5,684,500	5,684,500
-	11,300,000	11,300,000
-	19,084,500	19,084,500
-	991,779,392	991,779,392
-	991,779,392	991,779,392

Catatan Atas Laporan Keuangan Proyek
Untuk Periode dari tanggal 1 Juli 2019 sampai dengan 30
September 2020

Notes to the Project Financial Statement
For the Period from July 1, 2019
to September 30, 2020

5. PENGELUARAN (Lanjutan)

C. Biaya Manajemen

5. EXPENDITURES (Continued)

C. Management Cost

	Previously Reported (in National Currency)	During Reporting (in National Currency)	Total to Date (in National Currency)
Management Cost			
Database Staff	-	40,000,000	40,000,000
Office Assistant	-	-	-
Vehicle Rental and Gasoline	-	6,651,100	6,651,100
Office Equipment & Furniture	-	-	-
Desk & Chairs	-	7,620,000	7,620,000
Filing Cabinet	-	-	-
Computer	-	-	-
Project Audit	-	10,410,301	10,410,301
Management Cost	-	64,681,401	64,681,401
TOTAL COST	-	1,868,280,000	1,868,280,000

Catatan Atas Laporan Keuangan Proyek
Untuk Periode dari tanggal 1 Juli 2019 sampai dengan 30
September 2020

Notes to the Project Financial Statement
For the Period from July 1, 2019
to September 30, 2020

6. SALDO DANA DAN STATUS KAS

6. BALANCE OF PROJECT FUNDS AND CASH STATUS

Saldo dana dan status kas pada tanggal 30 September 2020 adalah sebagai berikut :

The balance of project funds and cash status as of September 30, 2020 are as follows :

	<u>Amount (Rp)</u>	
Saldo Awal	-	<i>Beginning Balance</i>
Kelebihan Penerimaan yang terjadi atas Pengeluaran	691,139	<i>Excess of Revenues over Costs Incurred</i>
Saldo Akhir Periode	<u>691,139</u>	<i>Ending Balance for Period</i>
 Saldo Aktual Proyek		 <i>Project Actual Balances</i>
Saldo Kas	-	<i>Cash on Hand</i>
PT Bank Mandiri, Tbk. Rek No. 070-00-0683982-8	163,453,136	<i>PT Bank Mandiri, Tbk. A/C No. 070-00-0683982-8</i>
Uang Muka Proyek	-	<i>Project Advances</i>
Jumlah	<u>163,453,136</u>	<i>Total</i>
 Selisih	 <u>(162,761,997)</u>	 <i>Difference</i>
 Selisih Sebesar Rp 162.761.997 merupakan :		 <i>Difference of Rp 162,761,997 representing :</i>
Saldo Awal Bank	318,241,455	<i>Beginning Balance</i>
Penerimaan untuk Tahap 2	2,300,550,000	<i>Received for Phase 2</i>
Pengeluaran untuk Tahap 1	(607,578,555)	<i>Expenditure for Phase 1</i>
Pengeluaran untuk Tahap 2	(1,862,441,946)	<i>Expenditure for Phase 2</i>
Uang Muka	-	<i>Advances</i>
Administrasi Bank	13,991,042	<i>Bank Charges</i>
Others	-	<i>Lain-lain</i>
Jumlah	<u>162,761,997</u>	<i>Total</i>

FIXED ASSET LIST

Lampiran 1/Attachment 1
Halaman 1-1/Page 1-1

Organization Name : Yayasan Pena Bulu
Address : Komplek BTN Bumi Anggur, Jl. Banteng Blok C1, No. 8, Birobuli Selatan, Palu
Contract Number and Title : 110323/011 - Pena Bulu - KiA EA Emergency Recovery 2nd Contract, Palu, Central Sulawesi
Period of Contract : July 1, 2019 - September 30, 2020
Reporting Period : July 1, 2019 - September 30, 2020

No.	Assets Description	Brand & Type	Serial Number (S/N)	Date of Purchase	No of Voucher	Purchased Value (in Rupiah)	Asset No.	Location	Condition	Information
1	Bangunan Pasar/Market Building	-	-	30/09/2020	BK005/02/2020	944,544,892	001/ICCO-KIA/1/09/2020	Kulawi	New	
2	Bangunan PIM/PIM Building	-	-	30/09/2020	BK003/03/2020	78,338,445	002/ICCO-KIA/1/09/2020	Kayumalue	New	
4	Infocus	Epson EB-X400	X4GU9Y06928	04/06/2020	PJUM001/09/2020	5,400,000	001/ICCO-KIA/2/09/2020	Kayumalue	New	
5	Printer	Epson L3110	017-19-0625-425	04/06/2020	PJUM001/09/2020	2,135,000	002/ICCO-KIA/2/09/2020	Kayumalue	New	
3	Laptop	MSI GL65	K2002N0017484	15/06/2020	PJUM001/09/2020	16,190,000	003/ICCO-KIA/2/09/2020	Kayumalue	New	
6	Eksternal hardisk 2 TB	HDD WD My Passport	WXS1A18HY942	15/06/2020	PJUM001/09/2020	907,700	004/ICCO-KIA/2/09/2020	Kayumalue	New	
7	Screen guard	-	-	19/06/2020	PJUM001/09/2020	56,660	005/ICCO-KIA/2/09/2020	Kayumalue	New	
8	Tas softcase/Softcase Bag	-	-	20/06/2020	PJUM001/09/2020	136,233	006/ICCO-KIA/2/09/2020	Kayumalue	New	
9	Kursi/Chair	Dyno	-	04/09/2019	PJUM003/10/2019	230,000	001/ICCO-KIA/3/10/2019	Palu	New	
10	Kursi/Chair	Dyno	-	04/09/2019	PJUM003/10/2019	230,000	002/ICCO-KIA/3/10/2019	Palu	New	
11	Kursi/Chair	Dyno	-	04/09/2019	PJUM003/10/2019	230,000	003/ICCO-KIA/3/10/2019	Palu	New	
12	Kursi/Chair	Dyno	-	04/09/2019	PJUM003/10/2019	230,000	004/ICCO-KIA/3/10/2019	Palu	New	
13	Kursi/Chair	Dyno	-	04/09/2019	PJUM003/10/2019	230,000	005/ICCO-KIA/3/10/2019	Palu	New	
14	Kursi/Chair	Dyno	-	04/09/2019	PJUM003/10/2019	230,000	006/ICCO-KIA/3/10/2019	Palu	New	
15	Kursi/Chair	Dyno	-	04/09/2019	PJUM003/10/2019	230,000	007/ICCO-KIA/3/10/2019	Palu	New	
16	Kursi/Chair	Dyno	-	04/09/2019	PJUM003/10/2019	230,000	008/ICCO-KIA/3/10/2019	Palu	New	
17	Kursi/Chair	Dyno	-	04/09/2019	PJUM003/10/2019	230,000	009/ICCO-KIA/3/10/2019	Palu	New	
18	Kursi/Chair	Dyno	-	04/09/2019	PJUM003/10/2019	230,000	010/ICCO-KIA/3/10/2019	Palu	New	
19	Kursi/Chair	Dyno	-	04/09/2019	PJUM003/10/2019	230,000	011/ICCO-KIA/3/10/2019	Palu	New	
20	Kursi/Chair	Dyno	-	04/09/2019	PJUM003/10/2019	230,000	012/ICCO-KIA/3/10/2019	Palu	New	
21	Kursi/Chair	Dyno	-	04/09/2019	PJUM003/10/2019	230,000	013/ICCO-KIA/3/10/2019	Palu	New	
22	Kursi/Chair	Dyno	-	04/09/2019	PJUM003/10/2019	230,000	014/ICCO-KIA/3/10/2019	Palu	New	
23	Meja kantor/Office Desk	-	-	05/10/2019	PJUM003/10/2019	1,000,000	015/ICCO-KIA/3/10/2019	Palu	New	
24	Meja kantor/Office Desk	-	-	05/10/2019	PJUM003/10/2019	1,000,000	016/ICCO-KIA/3/10/2019	Palu	New	
25	Meja kantor/Office Desk	-	-	05/10/2019	PJUM003/10/2019	1,000,000	017/ICCO-KIA/3/10/2019	Palu	New	
26	Meja kantor/Office Desk	-	-	05/10/2019	PJUM003/10/2019	1,000,000	018/ICCO-KIA/3/10/2019	Palu	New	
27	Rak kayu/Wood Rack	-	-	05/10/2019	PJUM003/10/2019	400,000	019/ICCO-KIA/3/10/2019	Palu	New	
28	Meja kursi set/Table Chair Set	Napolly	-	15/09/2020	PJUM001/09/2020	748,000	020/ICCO-KIA/3/09/2020	Kayumalue	New	
29	Bibit mangrove (35.000)/Mangrove Seeds	-	-	06/08/2019	BK002/08/2019	275,225,000	001/ICCO-KIA/4/08/2019	Kayumalue	New	

Asset Category

- Property : Pembangunan pasar, PIM
- Electronic : Pembelian mesin, laptop dkk
- Furniture : Pembelian furniture seperti meja, kursi, lemari
- Bibit/Benih tanaman : Pembelian bibit atau benih tanaman