# YAYASAN BORNEO INSTITUTE

**LAPORAN KEUANGAN / *FINANCIAL STATEMENTS***

**UNTUK TAHUN YANG BERAKHIR PADA TANGGAL /**

***FOR THE YEAR ENDED***

**31 DESEMBER 2019 / *DECEMBER 31, 2019***

**DAN / *AND***

**LAPORAN AUDITOR INDEPENDEN /**

**INDEPENDENT AUDITOR'S REPORT**

**Alamat / Address:**

**Jl Sangga Buana II Selatan No. 63 RT. 006 RW. XV Kelurahan Palangkaraya,**

**Kecamatan Jekan Raya, Kota Palangkaraya, Provinsi Kalimantan Tengah, Kode Pos 73112**

**Telepon: (0536) 3224793, Email: admin@borneoinstitute.com, website: www.borneoinstitute.org**

# YAYASAN BORNEO INSTITUTE

DAFTAR ISI / *TABLE OF CONTENT*

Bit
Borneo Institute

YAYASAN BORNEO INSTITUTE
Research and Community Development

Office : Jl.Sangga Buana II Selatan Nomor 63 Palangka Raya – Kalimantan Tengah, Indonesia
Phone : 0536-3224793, Website : www.borneoinstitute.org, Email : admin@borneoinstitute.org

# SURAT PERNYATAAN DIREKSI / *BOARD DIRECTORS' STATEMENT*
## TENTANG / *REGARDING*
## TANGGUNG JAWAB ATAS LAPORAN KEUANGAN / *THE RESPONSIBILITY FOR THE FINANCIAL STATEMENTS*
## 31 DESEMBER 2019 / *DECEMBER 31, 2019*
## YAYASAN BORNEO INSTITUTE

Kami yang bertanda tangan di bawah ini / *We the undersigned:*

1. Nama / *Name* : Yanedi Jagau
   Alamat Kantor / *Office Address* : Jl.Sangga Buana II Selatan No.63 Palangka Raya
   Alamat Domisili / *Domicile Address* : Jl.Sangga Buana II Selatan No.63 Palangka Raya
   Nomor Telepon / *Phone Number* : 0812 8354 371
   Jabatan / *Function* : Direktur / Director

2. Nama / *Name* : Imelda Malinda
   Alamat Kantor / *Office Address* : Jl.Sangga Buana II Selatan No.63 Palangka Raya
   Alamat Domisili / *Domicile Address* : Perumahan Mahir Mahar Permai Jl.Kolektor No.13 Palangka Raya
   Nomor Telepon / *Phone Number* : 0812 8099 5148
   Jabatan / *Function* : Manajer Operasional / Operational Manager

Menyatakan bahwa / *Stated that:*

1. Kami bertanggung jawab atas penyusunan dan penyajian laporan keuangan Yayasan Borneo Institute.
   *We are responsible for the preparation and the presentation of Yayasan Borneo Institute's financial statements;*
2. Laporan keuangan Yayasan Borneo Institute tanggal 31 Desember 2019 disajikan sesuai dengan Standar Akuntansi Keuangan yang berlaku di Indonesia.
   *The financial statements of Yayasan Borneo Institute for the year ended December 31, 2019 has been prepared and presented in accordance with Indonesian Financial Accounting Standards;*
3. a. Semua informasi dalam laporan keuangan Yayasan Borneo Institute telah dimuat lengkap dan benar.
   *All information contained in the financial statement Yayasan Borneo Institute is complete and correct.*
   b. Laporan keuangan Yayasan Borneo Institute tidak mengandung informasi atau fakta material yang tidak benar, dan tidak menghilangkan informasi atau fakta material.
   *The financial statement Yayasan Borneo Institute do not contain misleading material information or facts, and do not omit material information or facts.*
4. Kami bertanggung jawab atas sistem pengendalian internal di Yayasan Borneo Institute.
   *We are responsible for the company's internal control systems in Yayasan Borneo Institute.*

Demikian pernyataan ini dibuat dengan sebenarnya./ We certify the accuracy of this statement

Palangka Raya, **30 April 2020**

| Direktur / Director | Manajer Operasional / Operational Manager, |
|---|---|
| METERAI TEMPEL D2406AHF282648701 6000 ENAM RIBU RUPIAH | |
| Bit Borneo Institute | |
| (Yanedi Jagau) | (Imelda Malinda) |

**YAYASAN BORNEO INSTITUTE / *BORNEO INSTITUTE FOUNDATION***
**LAPORAN POSISI KEUANGAN / *STATEMENTS OF FINANCIAL POSITION***
Per 31 Desember 2019 dan 2018 / *As of December 31, 2019 and 2018*
(Disajikan dalam Rupiah, Kecuali Dinyatakan Lain) / *(Expressed In Rupiah, Unless Stated Otherwise)*

| | Catatan / *Notes* | 2019 | 2018 | |
|---|---|---|---|---|
| **ASET** | | | | ***ASSETS*** |
| **ASET LANCAR** | | | | ***CURRENT ASSETS*** |
| Kas dan setara kas | 2c, 3 | 860,024,355 | 484,816,995 | *Cash and cash equivalents* |
| Piutang Lain-lain | 4 | 6,939,302 | 6,718,903 | *Other Receivables* |
| Biaya Dibayar Dimuka | 2d, 5 | 111,123,983 | 88,531,333 | *Prepaid Expenses* |
| Uang muka program | 6 | 879,000 | 15,469,000 | *Program Advances* |
| **Total Aset Lancar** | | **978,966,640** | **595,536,231** | ***Total Current Assets*** |
| **ASET TIDAK LANCAR** | | | | ***NON-CURRENT ASSETS*** |
| Aset tetap tidak terikat (setelah dikurangi dengan akumulasi penyusutan sebesar Rp 5.923.958 dan Rp 2.636.458 per 31 Desember 2019 dan 2018) | 2e, 7 | 7,226,042 | 10,513,542 | *Unrestricted Fixed Assets (net of accumulated depreciation of Rp 5,923,958 and Rp 2,636,458 as of December 31, 2019 and 2018, respectively)* |
| Aset tetap terikat temporer (setelah dikurangi dengan akumulasi penyusutan sebesar Rp 110.752.728 dan Rp 49.303.020 per 31 Desember 2019 dan 2018) | 2e, 7 | 535,104,272 | 59,969,480 | *Temporary Restricted Fixed Assets (net of accumulated depreciation of Rp 110,752,729 and Rp 49,303,022 as of December 31, 2019 and 2018, respectively)* |
| Aset tidak berwujud terikat temporer (setelah dikurangi dengan akumulasi amortisasi sebesar Rp 57.276.459 dan Rp 26.807.292 per 31 Desember 2019 dan 2018) | 2e, 8 | 41,033,541 | 56,002,708 | *Temporary Restricted Intangible Assets (net of accumulated amortization of Rp 57,276,459 and Rp 26,807,292 as of December 31, 2019 and 2018, respectively)* |
| **Total Aset Tidak Lancar** | | **583,363,855** | **126,485,730** | ***Total Non-Current Assets*** |
| **TOTAL ASET** | | **1,562,330,495** | **722,021,961** | ***TOTAL ASSETS*** |

Catatan atas Laporan Keuangan merupakan bagian tak terpisahkan dari Laporan Keuangan /
*The accompanying notes form an integral part of these Financial Statements*

**YAYASAN BORNEO INSTITUTE / *BORNEO INSTITUTE FOUNDATION***
**LAPORAN POSISI KEUANGAN / *STATEMENTS OF FINANCIAL POSITION***
Per 31 Desember 2019 dan 2018 / *As of December 31, 2019 and 2018*
(Disajikan dalam Rupiah, Kecuali Dinyatakan Lain) / (Expressed In Rupiah, Unless Stated Otherwise)

| | Catatan / *Notes* | 2019 | 2018 | |
|---|---|---|---|---|
| **LIABILITAS DAN ASET NETO** | | | | ***LIABILITY AND NET ASSETS*** |
| **LIABILITAS JANGKA PENDEK** | | | | ***SHORT-TERM LIABILITIES*** |
| Hutang Lain-lain | 9 | 452,000 | 13,567,580 | *Other Payables* |
| Hutang pajak | 23.a | - | 6,414,158 | *Tax payables* |
| **Total Liabilitas Jangka Pendek** | | **452,000** | **19,981,738** | ***Total Short-Term Liability*** |
| **LIABILITAS JANGKA PANJANG** | | | | ***LONG-TERM LIABILITIES*** |
| Pinjaman Jangka Panjang (Non Bank) | 10 | 272,470,660 | 9,672,881 | *Long-Term Payables (Non Bank)* |
| **Total Liabilitas Jangka Panjang** | | **272,470,660** | **9,672,881** | ***Total Long-Term Liability*** |
| **TOTAL LIABILITAS** | | **272,922,660** | **29,654,619** | ***Total Liability*** |
| **ASET NETO** | | | | ***NET ASSETS*** |
| Tidak terikat | 11 | 80,584,564 | 15,180,618 | *Unrestricted* |
| Terikat temporer | 11 | 1,208,823,271 | 677,186,724 | *Temporary restricted* |
| **Total Aset Neto** | | **1,289,407,835** | **692,367,341** | ***Total Net Assets*** |
| **TOTAL LIABILITAS DAN ASET NETO** | | **1,562,330,495** | **722,021,960** | ***TOTAL LIABILITY AND NET ASSETS*** |

Palangkaraya, April 30, 2020
Penyusun/*Prepared by*

Gusmianto
Staf Keuangan /
*Accounting Staff*

Disetujui/*Approved by*

Bit
Borneo Institute

Yanedi Jagau
Direktur / *Director*

Catatan atas Laporan Keuangan merupakan bagian tak terpisahkan dari Laporan Keuangan /
*The accompanying notes form an integral part of these Financial Statements*

**YAYASAN BORNEO INSTITUTE / *BORNEO INSTITUTE FOUNDATION***
**LAPORAN AKTIVITAS / *STATEMENTS OF ACTIVITY***
Untuk Tahun yang Berakhir Pada Tanggal 31 Desember 2019 dan 2018 /
*For the Year Ended December 31, 2019 and 2018*
(Disajikan dalam Rupiah, Kecuali Dinyatakan Lain) / *(Expressed In Rupiah, Unless Stated Otherwise)*

| | Catatan / *Notes* | 2019 | 2018 | |
|---|---|---|---|---|
| **PERUBAHAN ASET NETO TIDAK TERIKAT** | | | | ***CHANGES IN UNRESTRICTED NET ASSETS*** |
| **Pendapatan Tidak Terikat** | 2g, 12 | | | ***UNRESTRICTED REVENUE*** |
| Pendapatan Tidak Terikat dari Donor | | 44.120.000 | 83.570.000 | *Unrestricted Revenues from Donors* |
| Pendapatan Tidak Terikat dari Aktivitas *Generating Income* | | 55.269.121 | 143.911.784 | *Unrestricted Revenues from Generating Income Activities* |
| Pendapatan Lain-lain | | 100.955.200 | 106.392 | *Other Revenues* |
| **Total Pendapatan Tidak Terikat** | | **200.344.321** | **227.588.176** | ***Total Unrestricted Revenues*** |
| **Beban Tidak Terikat** | 2g, 22 | | | ***Unrestricted Expenses*** |
| Beban Program Beternak Babi | | - | 2.160.000 | *Pig Farming Program Expense* |
| Beban RUA (Rapat Umum Anggota) | | - | 3.808.000 | *General Meeting of Members Expense* |
| Beban Pendidikan & Pelatihan - Kelompok Dampingan | | - | 2.500.000 | *Education and Training Expense (Assisted Group)* |
| Beban Pencarian Dana (Iklan) | | - | 27.000 | *Fundraising Expense (Advertising)* |
| Beban Administrasi dan Umum | | 96.626.374 | 142.394.220 | *Administration and General* |
| Beban Lain-lain | | 35.026.501 | 1.945.234 | *Other Expenditures* |
| **Total Beban Tidak Terikat** | | **131.652.875** | **152.834.454** | ***Total Unrestricted Expenses*** |
| **Aset neto tidak Terikat Yang Terbebas Penggunaannya** | | | | ***Unrestricted net assets that are free of use*** |
| Beban penyusutan dan amortisasi | 22, 7 | 3.287.500 | 2.359.375 | *Depreciation and amortization expense* |
| **Kenaikan (Penurunan) Aset Neto Tidak Terikat** | 11 | **65.403.946** | **72.394.347** | ***Increase (Decrease) in Unrestricted Net Assets*** |
| **ASET NETO TIDAK TERIKAT AWAL TAHUN** | | **15.180.618** | **(57.213.729)** | ***UNRESTRICTED NET ASSETS AT BEGINNING OF YEAR*** |
| **ASET NETO TIDAK TERIKAT AKHIR TAHUN** | 11 | **80.584.564** | **15.180.618** | ***UNRESTRICTED NET ASSETS AT END OF YEAR*** |

Catatan atas Laporan Keuangan merupakan bagian tak terpisahkan dari Laporan Keuangan /
*The accompanying notes form an integral part of these Financial Statements*

**YAYASAN BORNEO INSTITUTE / *BORNEO INSTITUTE FOUNDATION***
**LAPORAN AKTIVITAS / *STATEMENTS OF ACTIVITY***
Untuk Tahun yang Berakhir Pada Tanggal 31 Desember 2019 dan 2018 /
*For the Year Ended December 31, 2019 and 2018*
(Disajikan dalam Rupiah, Kecuali Dinyatakan Lain) / *(Expressed In Rupiah, Unless Stated Otherwise)*

| | Catatan / *Notes* | 2019 | 2018 | |
|---|---|---|---|---|
| **PERUBAHAN ASET NETO TERIKAT TEMPORER** | | | | ***CHANGES IN TEMPORARILY RESTRICTED NET ASSETS*** |
| **PENDAPATAN TERIKAT TEMPORER** | | | | ***RESTRICTED REVENUE*** |
| Pendapatan - Proyek BfdW I | 2g, 13 | 6.789 | 46.681 | *Revenues - BfdW I Project* |
| Pendapatan - Proyek BfdW II | 2g, 13 | 2.678.705.982 | 1.489.557.815 | *Revenues - BfdW II Project* |
| Pendapatan - Proyek BMZ II | 2g, 13 | 109.555 | 1.242.720.069 | *Revenues - BMZ II Project* |
| Pendapatan - Proyek BMZ III | 2g, 13 | 932.551.814 | - | *Revenues - BMZ III Project* |
| Pendapatan - Proyek Tambahan BfdW "Pelatihan & Studi Kasus Status Hukum Pertanahan" | 2g, 13 | - | 71.044.339 | *Revenues - Additional BfdW Project "Funding for Training and Case Study on Land Legal Status"* |
| Pendapatan - Proyek Tambahan FVW "Pelaksanaan *Pumpung Hai* di Desa Tusang Raya dan Desa Mangkawuk" | 2g, 13 | 29.400.000 | 68.600.000 | *Revenues - Additional FVW Project "Pumpung Hai Implementation in Tusang Raya and Mangkawuk Villages"* |
| Pendapatan - Proyek Tambahan Pemdes "Pelatihan Pembibitan Kerjasama dengan Pemdes Tumbang Samui" | 2g, 13 | 9.827.700 | - | *Revenues - Additional Village Government Project "Training on Nursery Nursing with Samui Tumbang - Village Government"* |
| **Total Pendapatan Terikat Temporer** | | **3.650.601.840** | **2.871.968.904** | ***Total Restricted Revenues*** |
| **Beban Terikat Temporer** | | | | ***Restricted Expenses*** |
| **Beban Program/Proyek - BfdW I** | 14 | | | ***Program Expenses/Project - BfdW I*** |
| Biaya Administrasi dan Koordinasi | | - | 3.242.313 | *Administration and Coordination Costs* |
| **Beban Program/Proyek - BfdW II** | 15 | | | ***Program Expenses/Project - BfdW II*** |
| Biaya Kegiatan Proyek | | 1.069.421.708 | 394.257.665 | *Project Activities* |
| Biaya Personil | | 749.000.000 | 775.000.000 | *Personnel Costs* |
| Biaya Administrasi | | 325.784.770 | 218.715.906 | *Administration Costs* |
| Biaya Evaluasi | | 87.198.274 | - | *Evaluations* |
| **Beban Program/Proyek - BMZ II** | 16 | | | ***Program Expenses/Project - BMZ II*** |
| Investasi | | 9.900.000 | 161.752.150 | *Investments* |
| Operasional / Kegiatan | | 108.912.379 | 548.807.393 | *Operational/Activities* |
| Biaya Personil | | 73.200.000 | 372.800.000 | *Personnel Costs* |
| **Beban Program/Project - BMZ III** | 17 | | | ***Program Expenses/Project - BMZ III*** |
| Investasi | | 104.804.799 | - | *Investments* |
| Biaya Kegiatan Proyek | | 220.111.059 | - | *Operational/Activities* |
| Biaya Personil | | 260.488.655 | - | *Personnel Costs* |
| **Beban Program/Proyek - BfdW "Training and Case Study on Land Legal Status"** | 18 | | | ***Program Expenses/Project - BfdW "Training and Case Study on Land Legal Status"*** |
| Biaya Kegiatan Proyek | | - | 50.127.789 | *Project Activities* |
| Biaya Personil | | - | 21.150.000 | *Personnel Costs* |
| **Beban Program/Proyek - FVW "Pelaksanaan Pumpung Hai di Desa Tusang Raya dan Desa Mangkawuk"** | 19 | | | ***Program Expenses/Project - FVW "Pumpung Hai Implementation in Tusang Raya and Mangkawuk Villages"*** |
| Biaya Kegiatan Proyek | | - | 49.648.573 | *Project Activities* |
| Biaya Personil | | - | 31.450.000 | *Personnel Costs* |
| Biaya Administrasi | | 8.645.000 | 2.317.800 | *Administration* |
| **Beban Program/Project - Pelatihan Pembibitan Kerjasama dengan Pemdes Tumbang Samui** | 20 | | | ***Program Expenses/Project - "Training on Nursery Nursing with Samui Tumbang - Village*** |
| Biaya Kegiatan Proyek | | 1.750.000 | - | *Project Activities* |
| Biaya Personil | | 7.000.000 | - | *Personnel Costs* |
| **Total Beban Terikat Temporer** | | **3.026.216.644** | **2.629.269.589** | ***Total Restricted Expenses*** |

(Disajikan dalam Rupiah, Kecuali Dinyatakan Lain) / *(Expressed In Rupiah, Unless Stated Otherwise)*

| | | | | |
|---|---|---|---|---|
| **Aset neto Terikat Temporer Yang Terbebas Penggunaannya** | | | | ***Temporary restricted net assets that are free of use*** |
| Beban penyusutan dan amortisasi | 21, 7, 8 | 92.748.649 | 41.623.125 | *Depreciation and amortization expense* |
| **Kenaikan (Penurunan) Aset Neto Terikat Temporer** | | **531.636.547** | **201.076.190** | ***Increase (Decrease) in Temporarily Restricted Net Assets*** |
| **ASET NETO TERIKAT TEMPORER AWAL TAHUN** | | **677.186.724** | **476.110.534** | ***TEMPORARILY RESTRICTED NET ASSETS AT BEGINNING OF YEAR*** |
| **ASET NETO TERIKAT TEMPORER AKHIR TAHUN** | 11 | **1.208.823.271** | **677.186.724** | ***TEMPORARILY RESTRICTED NET ASSETS AT END OF YEAR*** |
| **ASET NETO AWAL TAHUN** | | **692.367.342** | **418.896.805** | ***NET ASSETS AT BEGINNING OF*** |
| **KENAIKAN (PENURUNAN) ASET NETO** | | **597.040.493** | **273.470.537** | ***INCREASE (DECREASE) IN NET ASSETS*** |
| **ASET NETO AKHIR TAHUN** | hal / *page* 2 | **1.289.407.835** | **692.367.342** | ***NET ASSETS AT END OF YEAR*** |

Catatan atas Laporan Keuangan merupakan bagian tak terpisahkan dari Laporan Keuangan /
*The accompanying notes form an integral part of these Financial Statements*

**YAYASAN BORNEO INSTITUTE / *BORNEO INSTITUTE FOUNDATION***
**LAPORAN ARUS KAS / *STATEMENTS OF CASH FLOWS***
Untuk Tahun yang Berakhir Pada Tanggal 31 Desember 2019 dan 2018 /
*For the Year Ended December 31, 2019 and 2018*
(Disajikan dalam Rupiah, Kecuali Dinyatakan Lain) / *(Expressed In Rupiah, Unless Stated Otherwise)*

| | Catatan / *Notes* | 2019 | 2018 | |
|---|---|---|---|---|
| **ARUS KAS DARI AKTIVITAS OPERASI** | | | | ***CASH FLOW FROM OPERATING ACTIVITIES*** |
| Rekonsiliasi perubahan dalam aset neto menjadi kas neto yang digunakan untuk aktivitas operasi: | | | | *Adjustment reconciliation in net assets to become net cash that used in operating activities:* |
| Kenaikan/(penurunan) aset neto | hal/*page* 5 | 597.040.493 | 273.470.538 | *Increase (decrease) in net assets* |
| Penyesuaian untuk rekonsiliasi perubahan dalam aset neto menjadi kas neto yang digunakan untuk aktivitas operasi: | | | | *Adjustment to reconcile the changes in net assets become net cash which used for operating activities:* |
| Penyusutan aset tetap tidak terikat | 7 | 3.287.500 | 2.359.375 | *Unrestricted fixed asset depreciation* |
| Penyusutan aset tetap terikat temporer | 7 | 62.279.291 | 27.224.166 | *Temporary restricted fixed asset depreciation* |
| Penyusutan aset tidak berwujud terikat temporer | 8 | 30.469.167 | 14.398.958 | *Temporary restricted intangible asset depreciation* |
| Disposal Penyusutan aset tetap terikat temporer | 7 | (829.583) | - | *Disposal temporary restricted fixed asset depreciation* |
| (Kenaikan)/penurunan piutang lain-lain | 4 | (220.399) | (6.718.903) | *(Increase)/decrease in other* receivable |
| (Kenaikan)/penurunan biaya dibayar di muka | 5 | (22.592.650) | (88.531.333) | *(Increase)/decrease in prepaid* expenses |
| (Kenaikan)/penurunan uang muka program | 6 | 14.590.000 | (9.553.625) | *(Increase)/decrease in program* advances |
| Kenaikan/(penurunan) hutang lain-lain | 9 | (13.115.580) | 4.981.285 | *(Increase)/decrease in other payable* |
| Kenaikan/(penurunan) hutang jangka panjang | 10 | 262.797.779 | (43.869.888) | *Increase/(decrease) in long term payable* |
| Kenaikan/(penurunan) hutang pajak | 23.a | (6.414.158) | 6.414.158 | *(Increase)/decrease in tax payable* |
| **Kas neto yang diperoleh (digunakan) dari aktivitas operasi** | | **927.291.860** | **180.174.731** | ***Net cash provided (used) by operating activities*** |
| **ARUS KAS DARI AKTIVITAS INVESTASI** | | | | ***CASH FLOW FROM INVESTING ACTIVITIES*** |
| (Kenaikan)/penurunan aset tetap tidak terikat | 7 | - | (5.850.000) | *(Increase)/decrease in unrestricted fixed assets* |
| (Kenaikan)/penurunan aset tetap terikat temporer | 7 | (536.584.500) | (1.127.500) | *(Increase)/decrease in temporary restricted fixed assets* |
| (Kenaikan)/penurunan aset tidak berwujud | 8 | (15.500.000) | (39.460.000) | *(Increase)/decrease in intangible fixed assets* |
| **Kas neto yang diperoleh (digunakan) dari aktivitas investasi** | | **(552.084.500)** | **(46.437.500)** | ***Net cash provided (used) by investing activities*** |
| **ARUS KAS DARI AKTIVITAS PENDANAAN** | | - | - | ***CASH FLOW FROM FINANCING ACTIVITIES*** |
| **KENAIKAN (PENURUNAN) NETO KAS DAN SETARA KAS** | | **375.207.360** | **133.737.231** | ***NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS*** |
| **KAS DAN SETARA KAS AWAL TAHUN** | | **484.816.995** | **351.079.764** | ***CASH AND EQUIVALENTS AT BEGINNING OF YEAR*** |
| **KAS DAN SETARA KAS AKHIR TAHUN** | hal / *page* 1 | **860.024.355** | **484.816.995** | ***CASH AND EQUIVALENTS AT END OF YEAR*** |

Catatan atas Laporan Keuangan merupakan bagian tak terpisahkan dari Laporan Keuangan /
*The accompanying notes form an integral part of these Financial Statements*

**UHY Hananta Budianto & Rekan**
**Registered Public Accountants**
License No. KEP -. 307/KM.1/2008

Jl. Sisingamangaraja 20 - 22
Candi baru
Semarang 50253 - Indonesia

Phone +64 24 8412000, 8442132
Fax +62 24 8442134
Email info@hananta.com
Web www.hananta.com

## LAPORAN AUDITOR INDEPENDEN

Laporan No.:
00006/3.0183/AU.2/11/0080-2/1/IV/2020

Para Dewan Pengurus
Yayasan Borneo Institute (BIT)

Kami telah mengaudit laporan keuangan Yayasan Borneo Institute (BIT) terlampir, yang terdiri dari Laporan posisi keuangan tanggal 31 Desember 2019, serta laporan aktivitas, laporan perubahan aset bersih, dan laporan arus kas untuk tahun yang berakhir pada tanggal tersebut, dan suatu ikhtisar kebijakan akuntansi signifikan dan informasi penjelasan lainnya.

**Tanggung Jawab Manajemen atas Laporan Keuangan**

Manajemen bertanggung jawab atas penyusunan dan penyajian wajar laporan keuangan tersebut sesuai dengan Standar Akuntansi Keuangan di Indonesia, dan atas pengendalian internal yang dianggap perlu oleh manajemen untuk memungkinkan penyusunan laporan keuangan yang bebas dari kesalahan penyajian material, baik yang disebabkan oleh kecurangan maupun kesalahan.

**Tanggung Jawab Auditor**

Tanggung jawab kami adalah untuk menyatakan suatu opini atas laporan keuangan tersebut berdasarkan audit kami. Kami melaksanakan audit berdasarkan Standar Audit yang ditetapkan oleh Institut Akuntan Publik Indonesia. Standar tersebut mengharuskan kami untuk mematuhi ketentuan etika serta merencanakan dan melaksanakan audit untuk memperoleh keyakinan memadai tentang apakah laporan keuangan tersebut bebas dari kesalahan penyajian material.

## *INDEPENDENT AUDITOR'S REPORT*

*Report No.:*
*00006/3.0183/AU.2/11/0080-2/1/IV/2020*

*Board of Executive*
*Borneo Institute (BIT) Foundation*

*We have audited the accompanying financial statements of Borneo Institute (BIT) Foundation, which consists of statements of financial position as of December 31, 2019, and the statements of activities, changes in net assets, and statements of cash flows for the year ended, and a summary of significant accounting policies and other explanatory information.*

***Management's Responsibility for The Financial Statements***

*Management is responsible for the preparation and fair presentation of these financial statements in accordance with Indonesian Financial Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.*

***Auditor's Responsibility***

*Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Standards on Auditing established by the Indonesian Institute of Certified Public Accountants. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.*

Suatu audit melibatkan pelaksanaan prosedur untuk memperoleh bukti audit tentang angka-angka dan pengungkapan dalam laporan keuangan.

*An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements.*

Prosedur yang dipilih bergantung pada pertimbangan auditor, termasuk penilaian atas risiko kesalahan penyajian material dalam laporan keuangan, baik yang disebabkan oleh kecurangan maupun kesalahan. Dalam melakukan penilaian risiko tersebut, auditor mempertimbangkan pengendalian internal yang relevan dengan penyusunan dan penyajian wajar laporan keuangan entitas untuk merancang prosedur audit yang tepat sesuai dengan kondisinya, tetapi bukan untuk tujuan menyatakan opini atas keefektivitasan pengendalian internal entitas. Suatu audit juga mencakup pengevaluasian atas ketepatan kebijakan akuntansi yang digunakan dan kewajaran estimasi akuntansi yang dibuat oleh manajemen, serta pengevaluasian atas penyajian laporan keuangan secara keseluruhan.

*The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.*

Kami yakin bahwa audit kami memberikan dasar memadai unuk menyetakan pendapat.

*We believe that our audits provide a reasonable basis for our opinion.*

**Opini**

Menurut opini kami, laporan keuangan yang kami sebut di atas menyajikan secara wajar, dalam semua hal yang material, posisi keuangan Yayasan Borneo Institute (BIT) tanggal 31 Desember 2019, dan laporan aktivitas, laporan perubahan aset bersih, serta laporan arus kasnya untuk tahun yang berakhir pada tanggal tersebut, sesuai dengan Standar Akuntansi Keuangan di Indonesia.

***Opinion***

*In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Borneo Institute (BIT) Foundation as of December 31, 2019 and the result of its activities, changes in its net assets and its cash flows for the year ended, in conformity with Financial Accounting Standards.*

Kantor Akuntan Publik / *Registered Public Accountants*
Hananta Budianto & Rekan

**Drs. Ec. Hananta Budianto Akt, ACPA, CA, CPA, CPI, MH**
Nomor Ijin Akuntan Publik / *License of Public Accountant No*: AP.0080
Semarang, 26 April 2020/ *April 26, 2020*

**Alamat / Address:**

**Jl Sangga Buana II Selatan No. 63 RT. 006 RW. XV Kelurahan Palangkaraya,**

**Kecamatan Jekan Raya, Kota Palangkaraya, Provinsi Kalimantan Tengah, Kode Pos 73112**

**Telepon: (0536) 3224793, Email: admin@borneoinstitute.com, website: www.borneoinstitute.org**